

DOMINION OF CANADA

ANNUAL REPORT
OF THE
DEPARTMENT OF RAILWAYS
AND CANALS

For the Fiscal Year from April 1, 1923,
to March 31, 1924

Submitted in accordance with the provisions of the Revised Statutes of Canada, Chapter 35,
Section 33

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1924

REPORT

DEPUTY MINISTER OF RAILWAYS AND CANALS

FOR THE YEAR ENDING MARCH 31, 1924

To the Hon. George F. Gahan,

Minister of Railways and Canals.

Sir—I have the honour to submit herewith the annual report of the Department of Railways and Canals. It is as far as the report deals with the operations of the National Railways, covers the twelve months of the calendar year 1923. In dealing with the work and in the presentation of the report of the Assistant of the department, the period covered is that of the fiscal year ending March 31, 1924.

To General His Excellency the Right Honourable Lord Byng of Vimy, G.C.B., G.C.M.G., M.V.O., Governor General and Commander in Chief of the Dominion of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Annual Report of the Department of Railways and Canals, of the Dominion of Canada, for the fiscal year ending March 31, 1924.

GEORGE P. GRAHAM,

Minister of Railways and Canals.

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REPORT
OF THE
DEPUTY MINISTER OF RAILWAYS AND CANALS
FOR THE YEAR ENDING MARCH 31, 1924

To the Hon. GEORGE P. GRAHAM,
Minister of Railways and Canals.

SIR,—I have the honour to submit herewith the annual report of the Department of Railways and Canals. In so far as the report deals with the operations of the National Railways it covers the twelve months of the calendar year 1923. In dealing with the canals, and in the presentation of the report of the accountant of the department, the period covered is that of the fiscal year ending March 31, 1924.

The reorganization of the National Railway Board was effected in October, 1922, when the separate Grand Trunk and Canadian Northern Boards were replaced by a single board with Sir Henry Thornton as chairman. The year under review was, therefore, the first complete year of operation of the combined and consolidated system collectively known as the Canadian National Railways and made up of the following lines:—

The Canadian Government Railways, including the Intercolonial railway and Branch lines, the Prince Edward Island Railway, the National Transcontinental Railway, the St. John and Quebec Railway (leased), and the Hudson Bay Railway;

The Canadian Northern Railway System, including the Halifax and South Western Railway, the Duluth, Winnipeg and Pacific Railway, the Niagara, St. Catharines and Toronto Railway (electric), and the Toronto Suburban Railway (electric);

The Grand Trunk Pacific Railway and branch lines (in receivership);

The Grand Trunk Railway System, including the Grand Trunk Canadian lines, the Grand Trunk Western lines (American) and the Grand Trunk New England lines.

The foregoing constitute what is known as the Canadian National Railway System, with a steam operated mileage of 21,850.89 as of December 31, 1923. Of this 20,296.12 miles were owned by constituent companies, 1,448.72 operated under lease or contract, and 106.05 under trackage rights. This system mileage has, for the purpose of convenient operation and administration, been divided into the following regions:—

Atlantic Region.—2,760.08 miles, comprising all lines in the Maritime Provinces as far west as, and including, Riviere du Loup, on the Intercolonial, and as far as, but not including, Monk, on the Transcontinental; headquarters, Moncton.

Central Region.—7,830.91 miles, comprising all lines from Riviere du Loup and Monk, Que., to Current Junction, on the Canadian Northern, two miles east of Port Arthur, and to Superior Junction, on the National Transcontinental, and including the Grand Trunk Portland line; headquarters, Toronto.

Grand Trunk Western Lines.—991.69 miles, comprising Grand Trunk American mileage west of the Detroit river; headquarters, Detroit.
Western Region.—10,268.21 miles, comprising all lines from Current Junction and Superior Junction, Ont., to the Pacific coast, including Vancouver island; headquarters, Winnipeg.

In addition to the system mileage above referred to there are certain steam and electric lines controlled by constituent companies, but separately operated. These include:—

The Central Vermont Railway (steam), 483.47 miles; the Thousand Island Railway (steam), 6 miles;

Canadian Northern electric lines.—The Toronto Suburban Railway, 60.63 miles; Niagara, St. Catharines and Toronto Railway, 61.77 miles a total of 122.40 miles;

The Montreal and Southern Counties Railway (electric), 52.18 miles, and the Oshawa Railway (electric), 8.81 miles.

The total owned; leased or controlled mileage operated as of December 31, 1923, was, therefore, 22,523.75 miles. The foregoing is first main track mileage only. In addition there are 1,203.02 miles of second main track, 12.21 miles of third main track and 7.42 miles of fourth main track; 6,119.45 miles of spurs, sidings and yard tracks, and 274.62 miles of inactive mileage.

The actual unification of the Grand Trunk and Canadian National railways was provided for by Order in Council of January 30, 1923, and on February 5, Montreal was selected by the new management as headquarters for the National System. The selection and organization of headquarters staff and the rearrangements involved in the organization of the several regional administrations, together with the transfer of officials and records, of necessity occupied some time, and it was not until May 1 that the reorganization could be said to have been really effected.

In the report of the operation of Canadian National Railways for 1923, herein contained, the results are for the first time given in consolidated form. Standard practice in railway accounting is followed. In this report the details of individual operations of component parts of the system are necessarily merged, but for purposes of comparison and contrast with previous years, the financial showing of the Grand Trunk, the Canadian Northern, Canadian Government railways, the Grand Trunk Pacific and Central Vermont are separately shown in convenient statements immediately following the report of the Canadian National System as a whole.

All things considered the report of the year's operations may be regarded as very satisfactory. Including the Central Vermont, the gross operating revenue was \$263,554,436 and the gross operating expenses \$242,366,973, leaving the net revenue from operations—all lines—\$21,187,462, compared with \$3,993,237 in 1922. After the usual deductions and additions involved in taxes, rental, hire of equipment, etc., the total income before fixed charges was \$13,364,875, compared with \$1,499,782 the previous year. The total fixed charges were \$66,144,226 as against \$60,196,693 in 1922, and the total deficit \$52,779,350, compared with \$58,696,911.

That these railways should have been able to provide more than thirteen millions towards meeting interest charges due the public is of itself a gratifying achievement when it is recalled that in 1920 the deficit before fixed charges was \$36,652,732. The interest due the public last year amounted to \$34,529,667.89.

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To the extent that the railways could not meet these charges the Government supplied the funds. These advances go to swell the steadily increasing interest charges on advances by the Government, which last year amounted to \$30,157,-943.67. In 1920 interest charges due the Government amounted to \$14,381,-536.99. It will be noted that Sir Henry Thornton in his report intimates that consideration is being given by the board to the possibility of writing down the capitalization of the system to a figure which may be regarded as consistent with the earning prospects of the railway. The new management feel that it is unreasonable to burden the Canadian National Railways with a load which is beyond conceivable earning capacity. In this connection the Select Standing Committee of the House of Commons on National Railways and Shipping, which examined the chief officials of the railway during the recent session, in the course of a study of 1923 operations and of this year's estimates, has this to say:—

“Your committee is of the opinion that the capital sum upon which interest charges are now computed in making up the annual income statements of the Canadian National Railways is excessive and desires to suggest that the Government give early consideration to the feasibility of reducing same.”

The improving position of the Canadian National lines is strongly reflected in the attitude of the financial world in the matter of loans. During 1923 loans aggregating \$72,500,000 were floated by the railway on the guarantee of the Government which, of course, is sole owner of the capital stock of the Canadian National Railway Company. These offerings at 5 per cent were taken by Canadian financial interests. Recently an equipment loan of \$9,375,000, guaranteed by the Government, was floated in New York at $4\frac{1}{2}$ per cent, also an issue of \$20,000,000 3-year gold notes at 4 per cent. Both loans were oversubscribed within a few hours, a significant indication of the confidence reposed by outside financial circles, both in the National Railways and in Canada. This was the first occasion since the war that the railway has been able to raise money at less than 5 per cent.

The report of the departmental accountant indicates an expenditure to March 31, 1924, of \$1,282,035,146.51, of which sum \$926,365,992.41 has been on railway account (exclusive of subsidies amounting to \$78,785,471.09) and \$211,-523,005.25 on canal account. Other items included are Quebec bridge, \$22,640,-228.46, and miscellaneous, \$42,720,449.30.

Revenue received by the department from the date of Confederation, July 1, 1867, to March 31, 1924, amounts to \$412,589,894.54, of which \$391,866,392.09 has been received on railway account and \$20,723,505.45 from canals. The revenue on railway account is as of March 31, 1921. Under authority of item 341, chapter 54, of 1921, receipts and revenues of Canadian Government Railways, are now applied by the management to the payment of working expenses.

From canals there was received during the fiscal year under review \$900,-575.26, compared with \$742,410.46 for the previous year. No tolls have been charged on the canals since 1903, and the revenue referred to is from hydraulic and other rents, wharfage and elevator charges.

Among the expenditures of the year was \$4,066,210.14 under the Canada Highways Act, \$6,465,512.55 on the Welland ship canal and \$2,611,543.81 on the canals generally.

Since the compilation of the last annual report the service has suffered distinct loss in the death of the late W. A. Bowden, for fourteen years chief

engineer of the department. Mr. Bowden was a man of great attainments and high standing in the profession of engineering and his long connection with the department and close acquaintance with the engineering projects in course of construction or in contemplation renders his loss the more serious from the standpoint of the public service to which he was so earnestly devoted. The vacancy caused by his untimely death was filled acceptably by the promotion to the vacant post of Lt.-Col. A. E. Dubuc, formerly engineer in charge of Quebec canals.

The operation of the main and secondary system of canals during the 1923 season of navigation was devoid of serious accident or extended delays. An increase of traffic was observable through the Welland canal, the actual tonnage carried being 3,755,912, an increase of 11 per cent over the previous year. This figure was only surpassed in the year 1913, and then but slightly. The largest downbound cargo carried through the canal was 93,500 bushels of wheat, or 2,805 tons.

The Government elevator at Port Colborne received 57,867,872 bushels of grain during the season, an increase of about 8 per cent over the previous year. Seventy per cent of the grain was from Fort William and the remainder from United States ports. The net earnings for the year were \$179,991.60. An extension to the elevator, consisting of a one-million bushel storage annex, which will bring the total capacity up to 3,050,000 bushels, is now in course of construction.

An increase of 34 per cent in registered tonnage and 35 per cent in freight tonnage through the Sault Ste. Marie canal is noted. For the Canadian and American canals taken together the increases in traffic were 33 per cent for registered tonnage and 38 per cent for freight.

During the fiscal year construction work was carried on on sections 1, 2, 3, 4 and 5 of the Welland ship canal. Substantial progress has been made and on February 27, 1924, a contract was let to A. W. Robertson, Limited, for section No. 8, which covers the lake Erie entrance to the ship canal and extends over a distance of approximately 3 miles. The work to be performed consists of the excavation of the canal prism and pit of the guard lock, and the dredging of the harbour and entrance channel, the concrete construction of the lock and entrance walls, supply weir, harbour works, bridge, substructures, etc.

Sections 6 and 7 remain to be placed under contract. These comprise that portion of the canal which lies between Port Robinson and Port Colborne, a distance of about $10\frac{1}{4}$ miles. This will consist largely of straightaway excavation. With the exception of such structural work as may be required at the crossing of the Welland river the heavy work connected with the Welland ship canal has now all been placed under contract.

The total distance of the ship canal from lake to lake will be 25 miles. The difference in level between the two lakes is $325\frac{1}{2}$ feet, which will be overcome by seven lift locks of $46\frac{1}{2}$ feet. The locks are to be 800 feet long and 80 feet wide in the clear and will provide for 30 feet of water over the mitre sills and 25 feet in the reaches. For the various classes of work involved in the construction of the entire canal the following percentages are estimated now to have been completed: rock excavation, 34 per cent; earth excavation, 52 per cent; water-tight embankments, 74 per cent; concrete, 42 per cent; and reinforced steel, 56 per cent.

For many years the possibility of the ultimate enlargement of the St. Lawrence Canal system between lake Ontario and Montreal has been studied by the engineers of this department and much data relating thereto obtained. In

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recent years the preparation of tentative plans became necessary in order that the department might deal intelligently with proposals by private corporations for the development of isolated water powers which might seriously conflict with the co-ordinated development of the navigation and power potentialities of the river as a whole.

A close study of the project was made by the late chief engineer, and his views are largely embodied in the Bowden-Wooten report of June 24, 1921, in which Mr. Bowden, and Col. W. P. Wooten (the latter representing the United States Government) made certain joint recommendations, which later were considered by the International Joint Commission. The latter body recommended, under date of December 19, 1921, that the question of the development of the St. Lawrence river for navigation, and for the supply of power, be referred back to the Joint Engineering Board, and that the latter be enlarged to six members, three to be appointed by each country. It is intended that the enlarged board shall review the Bowden-Wooten report and that it shall extend its inquiries with a view to supplying all the information relevant to the proposals suggested by the report of the International Joint Commission above referred to.

On May 7, 1924, the Canadian section of this enlarged joint engineering board was appointed by Order in Council, and includes:—

Duncan W. McLachlan, B.Sc., of the department of Railways and Canals, Ottawa;

Oliver Odilon Lefebvre, Chief Engineer, Quebec Streams Commission, of Montreal, and

Brigadier-General Charles Hamilton Mitchell, C.B., C.M.G., B.A. Sc., C.E., of Toronto.

The United States Government has appointed Col. Edgar Jadwin, Col. Wm. Kelly and Lt.-Col. George E. Pillsbury to the American section.

Mr. McLachlan, who was principal assistant of the late W. A. Bowden in his studies of the St. Lawrence project, has been named chairman of the Canadian section and Col. Edgar Jadwin, chairman of the American section.

To provide for the co-ordination of the views of the technical officers of the several departments of government which may be affected by the initiation of negotiations leading to the conclusion of a treaty with the United States on the subject, or by the carrying out of the work, if undertaken, the following have been constituted an interdepartmental committee under the chairmanship of Col. O. M. Biggar, K.C.:—

Finance—J. A. Russell, alternate R. B. Viets.

National Defence—Brigadier-General A. G. L. McNaughton.

Public Works—K. M. Cameron, alternate C. R. Coutlee.

Interior—J. B. Challies, alternate J. T. Johnston.

Marine and Fisheries—W. J. Stewart, alternate V. W. Forneret.

Railways and Canals—E. B. Jost.

Trade and Commerce—Gordon Wrong.

In addition, the Canadian Government and the Government of the United States have each appointed committees of representative business men who will make a comprehensive study of the project, and whose advice may be expected to have much weight with their respective governments when the question of the international development of the St. Lawrence is ripe for decision. Provision for the appointment of a National Advisory Committee for Canada is contained in the following Order in Council (P.C. 779 of May 7, 1924):—

“The committee of the Privy Council have had before them a report, dated May 7, 1924, from the Secretary of State for External Affairs, submitting that the question of improving the navigation on the St. Lawrence waterway so as to provide access to the Great Lakes for maritime commerce, is one of considerable difficulty and complication, and its right decision may be of the highest possible importance to Canada. The project necessarily

involves collaboration with the United States of America and the expenditure of very large sums of money. The minutest examination of the problem in all its aspects, economic, technical and international, is not only justified but essential. The International Joint Commission has held hearings on the subject in both Canada and the United States, and has submitted a most elaborate and valuable report; the engineering problems involved have already been the subject of enquiry and report by an international board of engineers, and are to be further investigated by another such board; other technical connected questions are in course of being studied by an interdepartmental committee.

"The minister is of the opinion that it would be in the public interest to constitute a National Advisory Committee to consider generally whether or not the project would, if completed, be beneficial to Canada, whether the benefits which might accrue and the pecuniary returns, direct or indirect, which may be anticipated from it are such as to counterbalance its disadvantages, if any, whether Your Excellency should indicate a readiness to enter into discussions with the United States of America looking towards the negotiation of a treaty for the carrying out of the necessary works, and what should be the character of the stipulations which any such treaty should contain.

"The minister accordingly recommends that a National Advisory Committee be constituted for the purposes aforesaid, the Honourable George Perry Graham, Minister of Railways and Canals, to be chairman thereof, and the following to be its members:—

Thomas Ahearn, Ottawa, Ont.

Honourable Walter Edward Foster, St. John, N.B.

Beaudry Leman, B.Sc., C.E., Montreal, P.Q.

Edward D. Martin, Winnipeg, Man.

Dr. Wilfrid Laurier McDougald, Montreal, P.Q.

Honourable Sir Clifford Sifton, K.C.M.G., K.C., Toronto, Ont.

Major-General John William Stewart, C.B., C.M.G., Vancouver, B.C.

Honourable Adelard Turgeon, C.M.G., C.V.O., Quebec, P.Q.

"The committee concur in the foregoing recommendation and submit the same for approval."

A somewhat similar body known as the St. Lawrence Commission, was appointed by the President of the United States on March 14, 1924, and comprises:—

Herbert Hoover, Secretary of Commerce, Chairman.

Wm. C. Breed, attorney at law, New York city, former President, New York Merchants Association.

James E. Davidson, Bay City, Mich., Vice-President, American Ship Building Company, Bay City.

James P. Goodrich, Winchester, Ind., formerly Governor of Indiana.

James R. Howard, Chicago, Ill., formerly President, American Farm Bureau Federation.

James D. Noonan, American Federation of Labour.

Stephen B. Davis, Washington, D.C., Counsel.

Charles P. Craig, Duluth, Minn., Executive Secretary.

A further member of the commission is expected to be chosen from the commercial community in the New England States.

The draft terms of reference, embodying the questions which will go before the enlarged joint engineering board, have been formulated by the technical officers representing both countries and at present writing are before the Governments of Canada and of the United States for consideration.

This year there appear for the first time in the annual report of the department statements of expenditure under the Employees Compensation Act, Chapter 15, of the Statutes of 1918. The administration of the Act has heretofore rested with the Department of Finance. It developed, however, that the greater part of the expenditure was on account of Canadian Government Railways, which made it necessary for this Department to maintain an audit and keep certain

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accounting records. In dealing with these railway claims it was found that this department could, with very little additional work, administer the Act as a whole. The Department of Finance therefore authorized the Department of Railways and Canals to deal with all matters relating to the administration of the Act as from July 1, 1922.

In order that it may be more readily available to the many interested in the problems of highway construction and maintenance, the report of A. W. Campbell, Commissioner of Highways, who is charged with the administration of the Canada Highways Act, is this year issued in separate form.

Your obedient servant,

G. A. BELL,

Deputy Minister of Railways and Canals.

August 18, 1924.

ANNUAL REPORT OF THE
CANADIAN NATIONAL RAILWAY SYSTEM

FOR THE YEAR ENDED DECEMBER 31, 1923

MONTREAL, QUE., May 1, 1924.

To the Hon. GEO. P. GRAHAM, M.P.,
Minister of Railways and Canals.

SIR,—I have the honour to submit herewith, in behalf of the Board of Directors, the report of the operation and affairs of the Canadian National Railway System for the year ended December 31, 1923.

MILEAGE

The mileage of lines included in the system is divided into regions, as follows:—

	Miles owned by constituent companies	Miles under lease or contract	Miles under trackage rights	Total mileage
Atlantic Region.....	2,580·85	164·25	14·98	2,760·08
Central Region.....	7,318·25	478·89	33·77	7,830·91
Grand Trunk Western Lines.....	841·81	123·67	26·21	991·69
Western Region.....	9,555·21	681·91	31·09	10,268·21
	20,296·12	1,448·72	106·05	
Total steam-operated lines making up "System Mileage".....				21,850·89

Complete details will be found attached.

The operating results for the year are shown in the following summary which compares the principal items of revenue and expenses with corresponding items of the previous year:—

REVENUE

	1923	1922	Increase or Decrease
	\$ cts.	\$ cts.	\$ cts.
Freight..	185,240,896 71	169,783,721 76Inc.	15,457,174 95
Passenger	39,285,318 14	35,486,294 72Inc.	3,799,023 42
Mail ..	3,543,078 11	3,673,194 86Dec.	130,116 75
Miscellaneous	26,857,163 08	25,115,813 71Inc.	1,741,349 37
Total.....	254,926,456 04	234,059,025 05Inc.	20,867,430 99

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EXPENSES

Maintenance of ways and structures.....	44,781,775 95	45,623,536 34Dec.	841,760 39
Maintenance of equipment.....	52,176,320 13	56,160,700 14Dec.	3,984,380 01
Traffic.....	5,787,582 66	5,249,901 65Inc.	537,681 01
Transportation.....	120,307,796 00	113,653,320 14Inc.	6,654,475 86
Miscellaneous operations.....	4,285,829 57	4,127,733 28Inc.	158,096 29
General.....	8,063,390 52	7,248,424 18Inc.	814,966 34
Transportation for investment.....	712,801 88	891,985 00Dec.	179,183 12
Transportation water line.....		682 77Dec.	682 77
Total.....	234,689,892 95	231,172,313 50Inc.	3,517,579 45
Net earnings.....	20,236,563 09	2,886,711 55Inc.	17,349,851 54

Operating ratio..... 92.06

GROSS EARNINGS

The increase in revenues is particularly gratifying, and speaks for itself. An excellent crop contributed materially to this satisfactory showing. The fundamental necessity of the system is to build up its gross earnings to such a figure as will be consistent in some degree with its large mileage, and every effort is being addressed to this objective. Freight and passenger traffic returns for the year both show a material improvement over the previous year. With the single exception of September, when the grain movement was somewhat retarded, each month's gross revenue has shown a satisfactory increase over the corresponding month of 1922. The financial performance of the system will turn very largely upon the constantly increasing gross receipts, and the board notes with satisfaction the zeal and energy which the traffic department and all in the service of the company have displayed in this direction.

OPERATING EXPENSES

A comparison of operating expenses shows that there was a reduction of \$841,760 in expenses chargeable to maintenance of way and structures, and of \$3,984,380 in those attributable to maintenance of equipment.

With respect to maintenance of way and structures the saving was largely the result of the performance of work during that season of the year when its accomplishment involved a minimum cost both from the point of view of price of labour and interruptions from traffic. Considerable attention was also given to improvement of work and the maintenance of certain sections of the system at a standard consistent with the character of the traffic. Notwithstanding a reduction in maintenance of way and structures expenses, the general standard of the roadbed has not only been maintained, but an improvement has been accomplished.

The reduction in expenses chargeable to maintenance of equipment is largely due to the fact that in the year 1922 a deferred maintenance of equipment reserve was created by charges amounting to \$4,490,000, whereas in 1923 charges under this heading amounted to \$801,402. The difference in these charges in 1923 as compared with 1922, amounted to \$3,688,598. All deferred maintenance of equipment charges may now be considered as either having been overtaken or provided for in the above-mentioned reserve. The balance of the saving in maintenance of equipment expenses may be attributed to more economical working.

For the twelve months ended December 31, 1923, the average number of freight cars awaiting repairs represented 6.2 per cent of the total freight car equipment, as compared with an average of 8.2 per cent for what are termed

"Class 1" railways in the United States. With respect to locomotives awaiting repairs on the Canadian National Railways, the average figure for 1923 was 22.88 per cent, while for "Class 1" American railways it was 21.35 per cent. From this it will be seen that the general condition of equipment on the Canadian National Railways was comparable with the better class railways across the border, and it is a reasonable deduction that expenses chargeable to maintenance of equipment are ample.

Attached will be found a statement of additions to and retirements from the system's motive power and rolling stock made during the year.

TRANSPORTATION EXPENSES

Transportation expenses increased by \$6,654,475 and absorbed 47.18 per cent of the gross earnings, as compared with 48.57 in 1922, in the face of an increase in the gross earnings of \$20,867,430. That is to say, gross earnings increased 8.9 per cent and expenses chargeable to moving the traffic increased 5.8 per cent. While these figures are indicative of a healthy improvement, a fruitful field for further reductions exists which will be cultivated with energy throughout the year 1924.

Transportation expenses vary with gross earnings, and the larger the volume of business the greater is the amount consumed in its movement. While such increases are inevitable the objective to be sought is a minimum increase in transportation expenses as gross receipts increase.

In the consideration of transportation expenses efficiency of organization plays a large part and it is fair to point out that the present transportation organization did not begin to function as an entity in all of its details until the latter part of the year. This is abundantly demonstrated by the fact that in the latter months of 1923 and the early months of 1924 the percentage of gross earnings absorbed by transportation expenses represented a constantly decreasing figure. It is not unreasonable to assume that these expenses in 1924 will show material improvement.

TRAFFIC EXPENSES

Traffic expenses increased by \$537,681. This was largely due to a more aggressive policy in the solicitation of business, advertising, and similar items. In view of the large increase in gross earnings, the increase in expenses chargeable to traffic is modest; indeed it is believed that a further increase in such expenses would be productive of a larger gross revenue. It is the intention of the administration actively to pursue this policy and, where an adequate return is assured, unhesitatingly to assume expense.

Prior to the consolidation certain expenditures required for developing traffic were postponed. These expenditures as well as those in connection with the new Colonization and Development Department were undertaken during the year and partly account for the increase in traffic expenses.

GENERAL EXPENSES

General expenses increased by \$814,966. A large proportion of this was due to reorganization, the preparation and establishment of new offices, the moving of officers and employees to their new headquarters, much of which would naturally be expected in the adjustment of the new organization and will not be recurrent. Increases in law expenses, including litigation costs, and pensions accounted for about half of the increase in general expenses.

The other items of increases in expenses are relatively unimportant.

INCOME ITEMS

In an examination of the income statement, a decrease of \$2,170,286 will be observed in total non-operating income, which is all due to the decrease under account 519.

In 1922 substantial profits were made in exchange on purchase of sterling funds. In 1923 the profit was less by \$1,000,000. In order to comply with the requirements of the Interstate Commerce Commission in connection with a settlement with the United States Government for the guarantee period 1920 a debit of \$1,457,562 was made against income account, with no corresponding entry for 1922. These two amounts were the main items producing the above decrease.

HIRE OF FREIGHT CARS—DEBIT BALANCE

The assembling of cars for the western crop movement, and the inevitable delay resulting to coal cars used in accumulating a large reserve of fuel (which indications of a miners' strike made a proper precaution) necessarily resulted in a large increase in the amount paid to other carriers for use of cars. The results obtained, however, amply justified this course of action and the expenditure involved. Available car supply through this means was increased by 7.6 per cent. The service obtained per car per day was increased by 5.6 per cent, permitting additional freight tonnage to be handled, which, notwithstanding the lower average of freight rates, produced increased freight earnings of \$15,457,000.

It is expected that still greater efficiency in car service will be obtained during the coming year, but this will not prevent a further increase in adverse per diem balance if revenue traffic continues to increase.

BALANCE SHEET

A consolidated balance sheet has been prepared which includes the capital accounts of the railways and subsidiary companies comprising the national system.

There are securities in the hands of the public of a total par value of \$823,099,056. In addition to this, there is an amount expended by the Government to construct and equip the Intercolonial and the Transcontinental, and to purchase various branches in the province of Quebec and in the Maritime Provinces which form the old Canadian Government Railways, the capital investment and operations of which are duly set forth in the system consolidated balance sheet.

As shown in the income statement, fixed charges for the year total \$65,199,323, being an increase of \$5,798,847 over 1922, practically all of which was on account of interest charged by the Government. Of the total fixed charges mentioned above, \$35,041,380 was paid to the public.

Consideration is being given to the policy to be followed with respect to the capitalization of the system, and the extent to which, if at all, the advances made and capital held by the Government should be written down to a figure which may be regarded as consistent with the earning prospects of the railway. In the consideration of such a problem, the interests of the Government, which is to say the people of Canada, must be given due weight. On the other hand it would seem unreasonable to burden the Canadian National Railways with a load which is beyond its conceivable earning capacity. The directors have this problem under consideration but before any definite recommendations can be made, a careful survey must be made of the capital position of the company, not only with a view to meeting the difficulty explained in this paragraph but also to simplifying and consolidating a variety of securities outstanding.

The following statement gives a concise picture of the position:—

Securities held by public.....	\$ 823,099,056 10
“ “ Dominion Government.....	33,048,000 00
Receiver's Certificates <i>re</i> Grand Trunk Pacific.....	53,177,668 18
Loans from Dominion Government including interest.....	580,314,081 34
Appropriations account Canadian Government Railways.....	447,643,526 03
Governmental grants in aid of construction.....	16,204,520 40
	<hr/>
	\$1,953,486,852 05

FINANCE

Of the \$74,550,000 voted by Parliament for the fiscal year ended March 31, 1924, there was advanced in cash by the Government to the Company \$24,550,000, the balance being represented by the \$50,000,000 of thirty-year 5 per cent guaranteed bonds issued in February, 1924. As of August 1 last an issue was made of \$22,500,000 of the Company's fifteen-year 5 per cent bonds guaranteed by the Dominion Government, but additionally secured by \$30,000,000 worth of equipment in connection with which the bonds were issued.

TRAFFIC MOVEMENT

Freight tonnage increased by 18.2 per cent or 8,925,416 tons. The average freight train load increased from 475 tons in 1922 to 504 tons in 1923. This was produced by operating efficiency and resulted in lower transportation costs. The volume of freight traffic movement increased 13.28 per cent namely from 16,432,787,616 ton miles in 1922 to 18,615,107,256 in 1923. As a result of organized preparation the company's share in moving the largest grain crop in the history of the country was performed satisfactorily and without any serious car shortage. The number of carloads of grain handled over the national lines to Vancouver increased by over 72 per cent. Business in Central Canada was relatively good and on the United States lines of the system the freight traffic was particularly heavy during the year.

The increase in revenue tonnage handled was largely made up of increases in bituminous and anthracite coal and other mineral products. There were also increases in forest products and in unclassified manufactures and miscellaneous goods.

The lifting of the British embargo on Canadian cattle which permitted their admission for feeding purposes after April 1, had an appreciable effect on stock movements from the west, and while the business is handled at low rates, the extension of the market for Canadian cattle is expected to prove of considerable value.

The Governments of Ontario and Alberta made an effort to substitute Alberta coal for United States anthracite consumed in Ontario, and in order to assist in the experiment the railway handled certain quantities at \$7 and \$9 per ton; the regular published rate being \$12.70 per ton. It was hoped that this would provoke reductions in other items contributing to the cost of coal and result in effective competition with coal from the United States. The desired result was not achieved. Inasmuch as the \$9 rate represented the bare out-of-pocket cost of transportation, the railway has been obliged to decline any reductions from the tariff rate which, if brought into effect, would materially deplete its gross earnings.

There was a slight increase in the number of passengers carried, but the attached statement shows a substantial increase in length of haul. Steamship business by maritime ports shows a gratifying increase. The motor car is affecting the railway's short journey traffic considerably and while self-propelled units are being put in where justified, there is no doubt that a certain

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amount of business is lost to the railways through the growing use of motor cars, irrespective of the service given. The same applies to competition experienced by the express department from the use of motor trucks.

RATE REDUCTIONS

The decrease in average freight receipts per ton per mile from 1.033 cents in 1922 to .995 cents in 1923 is largely due to increased freight rates, and partly to the relative quantities of commodities handled. This decline has seriously affected the net returns of the National System, the difference in the rate for the two years representing a loss in net revenue of \$7,000,000.

The principal rate reductions which affected revenue in 1923 were as follows:—

- Application of Crowsnest Pass basis of rates on grain and grain products, eastbound to head of lakes (reduction of approximately $33\frac{1}{3}$ per cent), effective July 6, 1922;
- Reduction of 6 per cent in Eastern Canada and $6\frac{1}{4}$ per cent in Western Canada in rates on basic commodities, effective August 1, 1922;
- Reduction of 20 per cent in rates to Vancouver on export grain, effective August 1, 1922, and a further reduction of 10 per cent effective October 10, 1923;
- Reduction in export rates on grain milled in transit of $2\frac{1}{2}$ cents per 100 pounds from lower lake ports, effective May 15, 1923;
- Removal of "Halifax Differential" of 1 cent per 100 pounds on overseas traffic in and out of Halifax, effective October 1, 1923;
- Adjustment in rates in Prince Edward Island and other Maritime Provinces, effective on various dates beginning May 29, 1923.

Railway freights rates in Canada are and have been for many years the lowest in the world. The average freight receipt per ton per mile for Canadian Railways in 1914 was 0.742 cents. War time increases forced this unit of earning up to a point approximately 75 per cent over the pre-war level. The series of reductions which began January 1, 1921, have substantially reduced this average so that in 1923 it stood at 0.980 or 32 per cent above the pre-war level. In contrast to this the average prices of labour, material and supplies prevailing in 1923 were somewhat in excess of 90 per cent over the pre-war scale.

The Canadian National Railway System is the property of the people of Canada, and it is for the people, through their duly elected parliamentary representatives and the Board of Railway Commissioners, to determine what the freight and passenger rate policy of the Dominion in its relation to the Canadian National Railway System shall be but there is no way by which freight and passenger rates can be continually reduced and net earnings at the same time increased; and, moreover, restricted net earnings must inevitably mean additional taxes to provide for annual deficits. *The administration of the Canadian National Railways System is the trustee of the people's property. That administration cannot and has no desire to dictate policies, but it would be lacking in the fulfilment of its public duties if it did not make these facts clear to the people of Canada.*

BETTERMENTS

During the year important progress was made on the general improvement programme which has been carried on during the period of Government control. The expenditures have been large, but have not been out of proportion to the corresponding expenditures made by other large systems on this continent, and the improved operating results could not have been obtained without such

expenditures and the acquisition of additional rolling stock and motive power. The properties of the system have been brought up to a standard which will enable the handling of increased traffic in the future with normal expenditures, except so far as affected by new business developments.

A statement of classified expenditures made during the year is attached.

To obtain proper results from operating as a single system lines which previously were in competition, it was necessary to build a number of connecting lines and cut-offs, the construction of which has permitted short and economical routing of traffic, joint use of terminals, stations, office and other facilities with consequent reduction in operating expense, increased capacity for handling the volume of business and ability to give improved service to the public. During the period of improvement, various grade reductions have been undertaken; water supply, particularly in Western Canada, has been greatly improved; terminals have been enlarged and modernized; some sections of the railway have been double-tracked; signals have been installed; a great many tie plates have been applied; heavier rails have been laid; bridges, trestles and culverts have been strengthened, renewed or replaced with permanent work; tie renewals have been brought up to a proper basis and a start has been made on the use of treated ties. Much ballasting has been undertaken, although much remains to be done. A number of station buildings have been constructed; some enlarged or replaced. Telegraph and telephone communications have been bettered.

In addition to the cars purchased, there were a number rebuilt, reinforced and in other ways improved. Various items of special equipment were applied to locomotives such as feed water heaters, automatic stokers, boosters, superheaters, etc., and a number of locomotives were converted or rebuilt. The gradual use of heavier power over the various lines as their physical condition permits, and as traffic is developed, tends more and more to efficient operation.

LAND SALES

Conditions in the farming industry in Western Canada are not yet such as encourage the ready sale of lands; 61,994 acres were sold in 1923 at an average price of \$15.66 per acre, amounting to \$970,952. 9,025 acres were sold in 1922 at an average price of \$16.67 per acre, amounting to \$150,531.14.

When cancellations of purchase contracts are considered, the showing is still more favourable. In 1923 the cancellations represented 59,190 acres as against 114,056 acres in 1922. Fewer cancellations are expected in 1924.

WAGES AND LABOUR

Various demands were made by employees during the year for increases in wages and improvements in working conditions. Several requests for increases are under consideration at the present time. There was no loss of time by reason of strikes among the railways' employees during the year. General good feeling prevails in all classes.

The total expenditure for labour during the year chargeable to operating expenses was \$136,463,470 representing 58.15 per cent of such expenses, as compared with 54.99 per cent in 1922.

PURCHASES AND STORES

All purchases for the Canadian National Railways and subsidiaries, including the Canadian Government Merchant Marine, are under the jurisdiction of the Purchasing Department, with headquarters in Montreal. There are purchasing agents located in the various regions to handle local buying. In the work of the department is included the custody and distribution of stores

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and materials. The reclamation of material and the sale of scrap, through which very substantial savings are effected, also comes under the Purchasing and Stores Department.

EXPRESS

This service is now carried on by the railway company itself instead of by the express company. Economies and other advantages have resulted from the change. The gross express receipts and the expenses of the express department are included in the system's revenue and expense accounts, whereas, generally speaking, other railways show only the net earnings earned by transporting express matter.

The operations of the express department present a large and fruitful field which merits a progressive and aggressive policy. It is the intention of the company during the coming year to expand the activities of the express department into foreign fields, not only with the view of securing a large volume of traffic, but also in the provision of travellers' cheques and various other financial arrangements necessary to the comfort and welfare of tourists.

Details of the operation of the express department will be found attached.

TELEGRAPHS

The Canadian National Telegraphs operate commercial telegraph lines throughout the Dominion west of Moncton, N.B., and have charge of the maintenance of all telegraph and telephone lines used for railway purposes.

Material improvement has been made in the efficiency of the telegraph department during the year. Better and more satisfactory offices have been provided at several places, the messenger service has been smartened and every effort is being made to provide a standard of service which will excite a greater business. Other detailed information in connection with this department will be found attached.

INSURANCE

The Insurance Department was reorganized in March, 1923, and placed under the control of a Director of Insurance. At the same time the company decided to extend over the whole system the principle of self-insurance which had previously been in effect to a limited extent on parts of the system. The wisdom of this policy has been amply justified, as although there was paid into the fund approximately \$250,000 less than had previously been paid to underwriters, a surplus of \$1,014,014 was accumulated from April 1 to December 31.

This surplus together with the previous surplus amounted in the aggregate as of December 31, 1923, to \$3,133,735, practically all of which is invested in Dominion Government securities. The intention is to build up this fund as rapidly as possible.

An entirely new recording system has been devised which results in a determination of the exact status of the insurance fund with respect to premiums and losses on the various classes of risks insured therein.

A fire prevention and inspection staff has been organized under the direction of a competent fire prevention engineer, and is concentrating its efforts towards a reduction in losses. Various other steps have been taken to reduce fire losses, and it is anticipated that within the next year the system will have a fire insurance, prevention and inspection system second to none.

COLONIZATION AND DEVELOPMENT

During the past year the matter of immigration has been receiving very close attention in governmental and railway circles. Its success depends first, upon the choice of suitable immigrants; secondly, upon the suitable location of such immigrants; and, thirdly, upon the supervision and assistance of them till they become self-supporting. Having this in view it was decided to open in London, England, a special office under the jurisdiction of the Department of Colonization and Development. Dr. W. J. Black who, after many years of special experience in agriculture and immigration, held the position of Deputy Minister of Immigration at Ottawa, has been appointed European manager of such office. Prior to his leaving for England recently, special meetings were held in Montreal at which there were present representatives of the Dominion Government, the national railways and allied steamship companies—the desire being to determine a policy of which all interested parties would approve, and which would be carried out in a spirit of co-operation.

The present work of colonization and development of natural resources is being carried on from centres such as Montreal, Winnipeg, Edmonton, London, England, and Paris, France, with branches at St. Paul, Seattle and Boston in the United States. It embraces advertising of lands and business opportunities, the distribution of information in the public press and by lectures, folders, pamphlets, maps, etc., the answering of inquiries, etc., advising and assisting incoming settlers in regard to choice of lands and the obtaining of employment. The work in the New England States has resulted in the repatriation of French Canadians in Western Canada, Quebec and northern Ontario. Up to the present time satisfactory results have been produced in spite of the recent agricultural depression, but the more important part of the work done during the past year was the establishment of a suitable organization which will be able to assist in completing the work expected to result from the intensive immigration policy now being carried on and which includes the group settlement arrangements made with the Overseas Settlement Board.

The following represents the broad principles upon which it is intended to carry on with vigour the colonization work of the Canadian National Railway System:—

1. To influence the immigration and satisfactory settlement in Canada of the largest possible number of people of productive capacity which the country can absorb and assimilate;
2. To contribute to the dissemination of information concerning the vast and extensive natural resources of the Dominion and the widespread opportunities for industrial development, so that capital may be attracted from other countries and invested where enterprise will be legitimately rewarded;
3. To promote the land settlement of new Canadians under conditions that will ensure the maximum success in their farming operations and enable them to enjoy such social and religious institutions as are necessary to individual happiness and contentment;
4. So to encourage improvement in agriculture that more diversified methods may be used in farming, and that crop, livestock and dairy production may be increased in accordance with market demands and prospects;
5. To assist by organized effort in the immigration of young people of desirable type and character, especially from Great Britain, and in their placement in respectable rural homes, where they may become

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qualified to participate in constructive activities and acquire citizenship of distinct value to Canada;

6. To aid in the development of new opportunities for service and to facilitate every effective means of selecting immigrants physically fit and anxious for work;
7. To co-operate with the federal and provincial governments and business organizations throughout the Dominion in promoting all measures calculated to contribute toward an increase in immigration of adaptable people and in their settlement under the most favourable conditions possible.

PENSIONS

Various plans are now in effect on different parts of the system. A pension scheme for the whole system is under consideration and temporary arrangements are in effect on parts of the system which have not previously had a pension plan.

The total number of pensioners at December 31, 1923, was 2,078, and the total amount paid for pensions in 1923 was \$925,173.

FIRST AID

For many years this work was carried on over the lines of the Grand Trunk System. It will in future be undertaken on all the national lines. For this purpose a Director of Safety First and First Aid was appointed in general charge of the work in January, 1924.

ECONOMICS

In order that special consideration may be given to various economic problems which arise from time to time in regard to operation and development matters, a Bureau of Economics was organized in March, 1923, as a special department.

RADIO DEPARTMENT

A Radio Department was organized during the latter part of 1923 under the control of a radio engineer and an assistant. The work undertaken during the year was largely experimental, and principally in connection with the operation of radio on moving trains. Various tests having been made and excellent results obtained, wireless receiving instruments are now being installed upon the principal transcontinental trains, and similar sets are being placed in a number of the company's hotels. It is the intention, in the introduction of radio telephony on the lines of the Canadian National Railways, to provide a ready means of communication between the executive officers of the railway and the public, to advertise Canada and the Canadian National Railways, to furnish entertainment to passengers on long distance trains and guests at the company's hotels, and generally to make the service of the railway more attractive to the travelling and shipping public. But more important still is the desire to establish that human contact between the officers of the company and the employees which it is considered is essential to the maintenance of loyalty and efficiency. The company has arranged for wireless receiving sets to be procured by its employees at a reasonable price and on easy terms. Considerable advantage has already been taken of this, and in the course of a comparatively short time it is hoped that it will be possible for the executive officers of the company to address personally a large proportion of the employees in their own homes. As an advertising medium radio telephony is unsurpassed, and the administration believes that in the establishment of a radio department it has taken a unique and constructive step in railway operation.

ORGANIZATION

When the present Board of Directors took charge of the property represented by the Canadian National Railway System, two separate organizations existed, namely the Grand Trunk Railway and the Canadian National Railways of that day. Within the limitations imposed by conditions much co-ordination had already been accomplished and many improvements and economies introduced. The administrative work performed by these two organizations laid the foundation for what was to follow, and the present board desires to record its recognition of the valuable work performed by the boards of directors and officers of the previous organizations.

The task, however, of determining the organization best suited for the administration of so large a property, extending from the Atlantic to the Pacific and including telegraph and express companies, as well as a merchant marine, can only be characterized as formidable. All of the great railway systems of North America and Europe have been the result of decades of growth and development in which ample time was afforded for the development of an organization and the education and trial of those who have subsequently become trusted and capable officers. To a large degree the Board of Directors was obliged to evolve within a few months a consolidated organization appropriate to the needs of the widely-flung system committed to its charge. Officers were obliged to acquaint themselves not only with the new territories, but with each other. New channels for the flow of reports and instructions had to be provided, a system of statistical information developed which would readily reveal the operating results of the various departments and the danger points to be guarded against, and many other important details which will at once be apparent to those familiar with the organization of a large undertaking. It would be remarkable if the accomplishment of such a task were unaccompanied by mistakes; but if such mistakes have been made they have been of relatively small importance, and have not materially affected the general result for the year. No doubt as months go by errors will be detected and improvements made.

Perhaps the most gratifying feature of the year's operations has been the development of a fine spirit of loyalty, co-operation and pride in the undertaking amongst officers and employees alike. Much of the satisfactory financial performance has been due to this spirit. Those employees and officers of the company who come in contact with the travelling and shipping public have assisted greatly in establishing an excellent feeling by their courtesy and attention to the patrons of the system. The principle that the passenger is always to be regarded as the guest of the company has been splendidly maintained by all. The board has much pleasure in congratulating all in the employ of the company upon the efficiency of their efforts, and cordially thanks them for their loyal support.

While business and industrial conditions in their relation to and effect upon the national railway system in all sections of the Dominion have received thoughtful and sympathetic consideration, the position in the Maritime Provinces seems to call for special comment.

In those provinces there appears to exist a feeling of disappointment and dissatisfaction in a way, which is not clearly revealed, that the provinces have not obtained that advantage from Confederation which they had been led to expect. The consideration of such a problem is obviously beyond the scope and responsibilities of the administration of the national railway system, but when dissatisfaction in any section of the Dominion reaches such proportions as to involve a possible effect upon the company's operations, it is desirable that at

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least some attention should be given and it is for this reason that the subject is mentioned in this report.

With a view to improving the position in the Maritime Provinces, the efforts of the traffic department of the railway have been addressed in various directions, and as a result the sailings from the port of Halifax have been increased from 491 in 1922 to 768 in 1923. The Canadian National Railways recognize the importance of the ports of St. John and Halifax, and the useful part they should both play in the development of Canadian marine traffic. Nothing within reason will be left undone to promote increased business through these gateways. For some time there had been a differential of one cent per hundred pounds against the port of Halifax on export and import freight and this has been removed. Halifax being now on the same basis as all other Atlantic ports served by the Canadian National Railways. In addition to the removal of this differential, tariffs covering certain contemplated reductions of class rates are now in the course of preparation. These reductions in some cases will run as high as 15 per cent. During the past twelve months a revision of freight rates to and from Prince Edward Island has been completed, placing them on the same basis as is applicable to the mainland, while formerly a somewhat higher scale was applied. Certain other minor reductions in other freights were also made.

These matters are mentioned in order that it may be understood that the Canadian National Railways are, within the limits of their ability, endeavouring to do everything possible to better transportation conditions in the Maritime Provinces. The recent visit to the eastern provinces of a number of members of parliament from Western Canada will, it is hoped, have a good effect in enabling the people from the extreme parts of Canada to become better acquainted with the difficulties which confront both Eastern and Western Canada.

The business done through the Canadian Atlantic ports is capable of much greater expansion, in the accomplishment of which expansion mutual understanding between the Eastern, Western and Central portions of Canada is essential. Several suggestions have been made to the Canadian National Railways management as to how this desired result might best be brought about, but as the province of the management of the railway system is to deal solely with transportation this larger question of policy must be left to the Government and to parliament.

OBITUARY NOTICES

As the preparation of this report was nearing completion the death occurred suddenly in Montreal on April 2, 1924, of Mr. L. S. Brown, General Manager of the Atlantic Region, with office at Moncton, N.B. The board desires to express its regret at the death of Mr. Brown who was an esteemed and capable officer.

It is fitting that reference should be made also to the recent death of Sir William Mackenzie who with Sir Donald Mann founded the Canadian Northern Railway System, aggregating nearly 10,000 miles. For two men to have established a transcontinental system in Canada was a feat unrivalled in the annals of railway construction in the world. Sir William Mackenzie had a genius for originating big projects and for financing. Apart from his development of other public utilities in different parts of Canada and elsewhere his work as a railroad builder in Canada entitles him to a high rank among the great men the Dominion has produced.

H. W. THORNTON,
Chairman and President.

CANADIAN NATIONAL RAILWAY SYSTEM

(EXCLUDING THE CENTRAL VERMONT RAILWAY)

CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 1923

ASSETS

Investments—

701 Investment in road and equipment.....	\$ 1,810,908,126 08
702 Improvements on leased railway property.....	4,625,329 16
703 Sinking funds.....	11,637,251 67
704 Deposits in lieu of mortgaged property sold.....	391,730 04
705 Miscellaneous physical property.....	38,692,890 00
706 Investments in affiliated companies:	
"A" Stocks.....	\$ 2,071,010 16
"B" Bonds.....	11,790,460 45
"C" Notes.....	8,041,905 52
"D" Advances.....	6,494,545 83
	<hr/>
	28,397,921 96
707 Other investments.....	4,754,337 83
	<hr/>
Total.....	\$ 1,899,407,586 74

Current Assets—

708 Cash.....	\$ 19,371,134 02
711 Special deposits.....	7,860,845 34
712 Loans and bills receivable.....	44,867 99
713 Traffic and car service balances receivable.....	2,974,796 74
714 Net balance receivable from agents and conductors.....	5,575,838 79
715 Miscellaneous accounts receivable.....	11,339,706 24
716 Material and supplies.....	53,772,173 90
717 Interest and dividends receivable.....	409,184 94
718 Rents receivable.....	288,448 13
719 Other current assets.....	87,101 81
	<hr/>
Total.....	\$ 101,724,097 90

Deferred Assets—

720 Working fund advances.....	\$ 478,346 03
721 Insurance and other funds.....	5,708,442 23
722 Other deferred assets.....	6,497,044 67
	<hr/>
Total.....	\$ 12,683,832 93

Unadjusted Debits—

723 Rents and insurance premiums paid in advance.....	\$ 50,851 23
724 Discount on capital stock.....	193,500 00
725 Discount on funded debt.....	2,272,092 80
727 Other unadjusted debits.....	5,883,725 68
	<hr/>
Total.....	\$ 8,400,169 71
	<hr/>
	\$ 2,022,215,687 28

LIABILITIES

Stock—

751 Capital stock.....	\$ 270,220,313 70
752 Stock liability for conversion.....	10,600 00
	<hr/>
Total.....	\$ 270,230,913 70

Governmental Grants—

754 Grants in aid of construction.....	\$ 16,204,520 40
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Long Term Debt—

755 Funded debt unmatured:		
Held by public.....	\$ 823,099,056 10	\$ 856,147,056 10
Held by Government.....	33,048,000 00	53,177,668 18
	<hr/>	
756 Receiver's certificates.....		
757 Loans from Dominion of Canada and interest thereon.....	\$ 580,314,081 34	
Appropriations account Canadian Government Railways.....	447,643,526 03	1,027,957,607 37
	<hr/>	
Total.....	\$ 1,937,282,331 65	

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Current Liabilities—

758 Loans and bills payable.....	\$	10,008,500 00
759 Traffic and car service balances payable.....		4,918,858 19
760 Audited accounts and wages payable.....		20,688,376 37
761 Miscellaneous accounts payable.....		1,772,681 44
762 Interest matured unpaid.....		12,672,048 07
763 Dividends matured unpaid.....		2,800 00
764 Funded debt matured unpaid.....		505,061 45
765 Unmatured dividends declared.....		4,200 00
766 Unmatured interest accrued.....		5,677,958 38
767 Unmatured rents accrued.....		557,568 87
768 Other current liabilities.....		1,210,436 15
Total.....	\$	59,018,478 92

Deferred Liabilities—

769 Liability for Provident Funds.....	\$	711,895 13
770 Other deferred liabilities.....		2,575,690 70
Total.....	\$	3,287,585 83

Unadjusted Credits—

771 Tax liability.....	\$	2,591,496 52
773 Insurance and casualty reserves.....		4,130,266 63
774 Operating reserves.....		413,914 46
775 Accrued depreciation—Road.....		2,440,094 89
776 Accrued depreciation—Equipment.....		3,745,467 09
777 Accrued depreciation—Miscellaneous physical property.....		554,574 69
778 Other unadjusted credits.....		5,706,447 97
Total.....	\$	19,582,262 25

Corporate Surplus—

779 Additions to property through income and surplus.....	\$	3,101,396 05
780 Funded debt retired through income and surplus.....		1,144,452 16
781 Sinking fund reserves.....		391,373 15
783 Appropriated surplus.....		1,558,597 16
784 Profit and loss—Balance.....	Deficit	289,588,223 99
Total.....	\$	283,390,405 47
		<u>\$ 2,022,215,687 28</u>

J. M. ROSEVEAR,
General Comptroller.

PROFIT AND LOSS ACCOUNT, 1923

611 Debit balance at January 1, 1923.....	\$	234,951,901 47
612 Balance from income.....		51,697,674 94
612 Profit and loss items of subsidiary companies taken up through income in parent companies accounts.....		563,172 49
614 Dividend appropriations of surplus.....		7,000 00
615 Surplus appropriated or investment in physical property.....		28,125 98
617 Deby discount extinguished through surplus.....		14,926 09
619 Loss on retired road and equipment.....		717,915 51
Adjustment of differences between par value at issue and cost to re-acquire securities of inter-system companies.....		206,652 02
Delayed income and miscellaneous debits and credits, Net.....		1,573,639 58
		<u>\$ 289,761,008 08</u>
603 Profit on road and equipment sold.....	\$	111,793 00
605 Unrefundable overcharges.....		6,920 61
606 Donations.....		56,070 48
Debit balance forward to balance sheet.....		289,586,223 99
		<u>\$ 289,761,008 08</u>

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INCOME STATEMENT

	Year ending December 31, 1923	Year ending December 31, 1922
	\$ cts.	\$ cts.
501 Railway operating revenues.....	254,926,456 04	234,059,025 05
531 Railway operating expenses.....	234,689,892 95	231,172,313 50
Net revenue from railway operations.....	20,236,563 09	2,886,711 55
532 Railway tax accruals.....	3,819,918 33	3,975,635 34
533 Uncollectable railway revenues.....	40,540 62	41,128 72
Railway operating income.....	16,376,104 14	1,130,052 51
502 Revenues from miscellaneous operations.....	301,851 07	89,952 22
534 Expenses of miscellaneous operations.....	404,716 40	187,408 05
Net revenue from miscellaneous operations.....	102,865 33	97,455 83
Total operating income.....	16,273,238 81	1,127,508 34
503 Hire of freight cars—Credit balance.....		
504 Rent from locomotives.....	1,029,556 46	1,232,950 15
505 Rent from passenger train cars.....	630,715 99	785,357 72
506 Rent from floating equipment.....	1,002 51	171 34
507 Rent from work equipment.....	446,699 85	410,226 96
508 Joint facility rent income.....	1,388,296 14	1,516,016 36
509 Income from lease of road.....	78,601 90	78,624 80
510 Miscellaneous rent income.....	837,193 97	838,565 71
511 Miscellaneous non-operating physical property.....	493,176 33	211,219 28
512 Separately operated properties—Profit.....	853,753 65	883,329 47
513 Dividend income.....	515,436 25	507,490 50
514 Income from funded securities.....	523,094 09	539,048 89
515 Income from unfunded securities and accounts.....	1,068,882 66	510,617 86
516 Income from Sinking and other Reserve Funds.....	371,226 52	103,329 93
517 Release of premiums on funded debt.....		
518 Contributions from other companies.....		
519 Miscellaneous income.....	352,554 84	2,438,418 86
Total non-operating income.....	7,885,081 48	10,055,367 83
Gross income.....	24,158,320 29	8,827,859 49
536 Hire of freight cars—Debit balance.....	3,887,479 24	632,644 00
537 Rent for locomotives.....	606,465 00	783,288 37
538 Rent for passenger train cars.....	650,734 92	776,178 23
539 Rent for floating equipment.....	11,271 45	22,403 10
540 Rent for work equipment.....	250,359 81	303,076 88
541 Joint facility rents.....	1,421,058 67	1,343,132 27
542 Rent for leased roads.....	1,387,905 80	1,397,479 34
543 Miscellaneous rents.....	109,868 13	96,131 33
544 Miscellaneous tax accruals.....	482,580 16	358,720 10
545 Separately operated properties—Loss.....	795,876 81	740,22 40
546 Interest on funded debt.....	35,041,380 28	34,652,324 38
546A Interest on Dominion Government advances.....	30,157,943 67	24,748,151 73
547 Interest on unfunded debt.....	239,536 07	235,917 33
548 Amortization of Discount on funded debt.....	119,172 56	165,390 64
551 Miscellaneous income charges.....	674,860 11	397,206 47
Miscellaneous appropriation of income.....	19,502 55	135,689 70
Total deductions from gross income.....	75,855,995 23	66,787,957 27
Net income deficit.....	51,697,674 94	57,960,097 78

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RAILWAY OPERATING REVENUES AND EXPENSES

	Year ending December 31, 1923		Year ending December 31, 1922	
	\$	cts.	\$	cts.
<i>Railway Operating Revenues—</i>				
101 Freight.....	185,240,896	71	169,783,721	76
102 Passenger.....	39,285,318	14	35,486,294	72
103 Excess baggage.....	292,513	29	278,376	64
104 Sleeping car.....	1,652,408	60	1,564,563	85
105 Parlor and chair car.....	291,597	16	211,175	65
106 Mail.....	3,543,078	11	3,673,194	86
107 Express.....	13,654,710	00	13,245,184	16
108 Other passenger train.....	133,219	82	125,771	81
109 Milk.....	469,224	03	463,387	65
110 Switching.....	2,735,572	53	2,251,962	86
111 Special service train.....	77,121	70	71,403	60
112 Other freight train.....	6,985	65	73,296	58
113 Water transfers—Freight.....	7,115	56		
114 Water transfers—Passenger.....	9,705	10	7,878	60
115 Water transfers—Vehicle and live stock.....	7,052	50	40	00
116 Water transfers—Other.....	1,521	50	1,269	50
127 Special service.....	75	00		
131 Dining and buffet.....	1,416,799	41	1,270,891	98
132 Hotel and restaurant.....	1,920,644	03	2,069,374	26
133 Station, train and boat privileges.....	169,548	93	135,885	47
134 Parcel room.....	115,191	24	72,730	88
135 Storage—Freight.....	181,936	94	199,229	33
136 Storage—Baggage.....	57,787	76	54,583	88
137 Demurrage.....	974,805	86	604,170	44
138 Telegraph and telephone.....	2,473	29	3,353	46
139 Grain elevators.....	626,839	05	526,058	66
140 Stock yards.....	9,890	95	6,433	39
141 Power.....	91	28	16,435	08
142 Rents of buildings and other property.....	504,668	59	543,521	40
143 Miscellaneous.....	1,555,528	22	1,262,357	53
151 Joint facility—Credit.....	25,205	82	100,146	01
152 Joint facility—Debit.....	42,888	17	43,668	96
Total operating revenues.....	254,926,456	04	234,059,025	05
<i>Railway Operating Expenses—</i>				
Maintenance of way and structures.....	* 44,781,775	95	45,623,536	34
Maintenance of equipment.....	* 52,176,320	13	56,160,700	14
Traffic.....	* 5,787,582	66	5,249,901	65
Transportation.....	*120,307,796	00	113,653,320	14
Miscellaneous operations.....	* 4,285,829	57	4,127,733	28
General.....	* 8,063,390	52	7,248,424	18
Transportation for investment—Credit.....	712,801	88	891,985	00
Transportation water line.....			682	77
Total operating expenses.....	234,689,892	95	231,172,313	50

*Details of these items follow.

RAILWAY OPERATING EXPENSES

	Twelve Months ended	
	December 31,	December 31,
	1923	1922
	\$ cts.	\$ cts.
Maintenance of Ways and Structures—		
201 Superintendence.....	2,976,361 50	2,864,965 92
202 Railway maintenance.....	4,294,842 16	4,257,76 65
206 Tunnels and subways.....	12,175 86	30,448 03
207 Tunnels and subways depreciation.....	12,155 14	
208 Bridges, trestles and culverts.....	2,979,295 61	2,932,130 41
209 Bridges, trestles and culverts, depreciation.....	47,752 91	52,372 34
210 Elevated structures.....		
212 Ties.....	6,685,760 27	8,935,684 87
214 Rails.....	2,717,489 13	3,437,575 62
216 Other track material.....	1,870,279 57	2,301,368 50
218 Ballast.....	356,106 82	452,718 39
220 Track laying and surfacing.....	12,223,942 10	12,047,579 72
221 Right of way fences.....	419,792 84	498,971 15
223 Snow and sand fences and snow sheds.....	49,867 87	50,355 71
225 Crossings and signs.....	585,700 64	538,966 30
227 Station and office buildings.....	1,737,285 11	1,469,167 34
228 Station and office buildings, depreciation.....	2,368 80	
229 Roadway buildings.....	146,304 68	114,424 75
231 Water stations.....	628,694 69	615,208 01
233 Fuel stations.....	291,902 28	160,221 96
234 Fuel stations, depreciation.....	477 41	
235 Shops and enginehouses.....	1,451,928 42	1,235,362 33
237 Grain elevators.....	65,412 70	74,962 43
239 Storage warehouses.....	116 13	
241 Wharves and docks.....	284,976 40	259,826 66
243 Coal and Ore wharves.....	50,777 27	110 51
245 Gas producing plants.....	14,494 48	1,798 81
247 Telegraph and telephone lines.....	505,169 26	406,198 87
249 Signals and interlockers.....	367,785 38	316,083 08
253 Power plant buildings.....	1,664 51	502 75
257 Power transmission systems.....	28,069 48	24,541 04
259 Power distribution systems.....	10,042 12	7,582 91
261 Power line poles and fixtures.....	60 00	19 31
263 Underground conduits.....	647 65	
265 Miscellaneous structures.....	2,579 81	1,291 15
267 Paving.....	4,933 93	16,180 55
269 Roadway machines.....	240,200 27	243,097 03
271 Small tools and supplies.....	580,425 05	590,262 12
272 Removing snow, ice and sand.....	2,731,069 46	1,495,627 38
273 Assessments for public improvements.....	1,063 25	1,086 37
274 Injuries to persons.....	316,134 85	200,909 29
275 Insurance.....	524,268 67	312,229 29
276 Stationery and printing.....	83,566 47	85,876 88
277 Other expenses.....	15,092 65	10,986 40
278 Maintaining joint tracks, yards and other facilities, Dr.....	1,020,086 50	2,141,478 13
279 Maintaining joint tracks, yards and other facilities, Cr.....	1,557,344 15	2,562,181 60
Total.....	44,781,775 95	45,623,536 34

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RAILWAY OPERATING EXPENSES—Continued

	Twelve Months Ended	
	December 13, 1923	December 31, 1922
	\$ cts.	\$ cts.
<i>Maintenance and Equipment—</i>		
301 Superintendence.....	1,683,896 42	1,577,183 09
302 Shop machinery and tools.....	1,437,811 52	1,432,627 07
304 Power plant machinery.....	102,572 99	71,850 18
306 Power sub-station apparatus.....	178 87	1,100 99
308 Steam locomotives—Repairs.....	19,134,803 95	18,651,882 83
309 Steam locomotives—Depreciation.....	369,234 95	336,250 02
310 Steam locomotives—Retirements.....	267,610 49	124,358 67
311 Other locomotives—Repairs.....	38,866 88	94,407 97
312 Other locomotives—Depreciation.....	3,195 60	1,757 58
313 Other locomotives—Retirements.....	740 00	
314 Freight train cars—Repairs.....	18,289,334 56	23,518,811 35
315 Freight train cars—Depreciation.....	278,069 58	195,941 45
316 Freight train cars—Retirements.....	490,757 46	249,129 26
317 Passenger train cars—Repairs.....	6,518,408 58	6,852,716 64
318 Passenger train cars—Depreciation.....	20,697 14	10,877 03
319 Passenger train cars—Retirements.....	153,924 00	165,163 85
320 Motor equipment of cars—Repairs.....	39,331 95	8,923 36
323 Floating equipment—Repairs.....	178,359 83	266,822 01
324 Floating equipment—Depreciation.....	25,030 32	11,580 61
325 Floating equipment—Retirements.....		
326 Work equipment—Repairs.....	2,174,871 10	1,667,819 19
327 Work equipment—Depreciation.....	11,257 04	4,642 37
328 Work equipment—Retirements.....	87,942 06	38,680 63
329 Miscellaneous equipment—Repairs.....	11,787 04	7,486 77
330 Miscellaneous equipment—Depreciation.....		
331 Miscellaneous equipment—Retirements.....		
332 Injuries to persons.....	266,312 59	264,593 32
333 Insurance.....	528,547 26	580,445 40
334 Stationery and printing.....	95,294 57	101,176 41
335 Other expenses.....	23,056 16	12,082 70
336 Maintaining joint equipment at terminals, Dr.....	157,882 01	136,434 89
337 Maintaining joint equipment at terminals, Cr.....	211,974 79	224,046 31
Total.....	52,176,320 13	56,160,700 14
<i>Traffic Expenses—</i>		
351 Superintendence.....	1,717,126 77	1,493,455 19
352 Outside agencies.....	2,240,441 76	2,153,225 65
353 Advertising.....	1,063,784 75	902,654 77
354 Traffic associations.....	76,523 95	83,852 62
355 Fast freight lines.....		77 38
356 Industrial and immigration bureaus.....	305,180 96	143,012 48
357 Insurance.....	3,423 43	4,885 19
358 Stationery and printing.....	353,709 42	457,328 22
359 Other expenses—Freight.....	27,391 62	11,410 15
Total.....	5,787,582 66	5,249,901 65

RAILWAY OPERATING EXPENSES—Continued

	Twelve Months Ended	
	December	December
	31, 1923	31, 1922
	\$ cts.	\$ cts.
Transportation Rail Line—		
371 Superintendence.....	3,303,557 77	3,411,156 09
372 Dispatching trains.....	1,383,622 04	1,343,682 92
373 Station employees.....	16,639,356 08	16,159,650 36
374 Weighing inspection and demurrage bureaus.....	68,076 53	64,030 78
375 Coal and ore wharves.....	160,623 13	150,572 35
376 Station supplies and expenses.....	1,489,739 10	1,460,385 63
377 Yardmasters and yard clerks.....	2,424,801 75	2,259,635 84
378 Yard conductors and brakemen.....	5,386,517 69	4,582,869 24
379 Yard switch and signal tenders.....	677,574 01	632,287 98
380 Yard enginemmen.....	3,762,119 04	3,196,296 20
381 Yard motormen.....	25,686 41	27,809 06
382 Fuel for yard locomotives.....	5,914,466 53	5,190,637 86
383 Yard switching power produced.....	17,683 64	20,258 09
384 Yard switching power purchased.....	60,540 92	29,937 11
385 Water for yard locomotives.....	130,749 58	130,756 47
386 Lubricants for yard locomotives.....	58,659 48	56,821 11
387 Other supplies for yard locomotives.....	61,151 00	60,115 77
388 Enginehouse expenses—Yard.....	1,479,215 82	1,393,707 06
389 Yard supplies and expenses.....	116,966 07	100,065 77
390 Operating joint yards and terminals, Dr.....	2,495,622 53	4,319,396 23
391 Operating joint yards and terminals, Cr.....	2,704,120 85	3,798,641 21
392 Train enginemmen.....	11,445,894 17	10,301,467 53
393 Train motormen.....	26,813 64	19,800 42
394 Fuel for train locomotives.....	27,792,571 47	26,056,452 79
395 Train power produced.....	13,516 88	12,331 10
396 Train power purchased.....	34,216 34	72,648 61
397 Water for train locomotives.....	1,307,399 71	1,300,661 75
398 Lubricants for train locomotives.....	362,100 77	342,974 06
399 Other supplies for train locomotives.....	263,144 75	272,251 85
400 Enginehouse expenses—Train.....	4,388,710 08	4,758,580 30
401 Trainmen.....	12,569,255 80	11,392,591 77
402 Train supplies and expenses.....	4,669,893 56	4,613,724 50
403 Operating sleeping cars.....	924,121 03	910,963 77
404 Signal and interlocker operation.....	570,579 27	591,934 83
405 Crossing protection.....	760,252 32	805,728 31
406 Drawbridge operation.....	118,526 18	114,033 90
407 Telegraph and telephone operation.....	295,148 20	203,129 27
408 Operating floating equipment.....	967,025 50	892,088 26
409 Express service.....	6,404,470 74	6,202,856 04
410 Stationery and printing.....	860,435 01	880,875 82
411 Other expenses.....	287,702 43	216,783 05
412 Operating joint tracks and facilities, Dr.....	403,230 64	426,549 92
413 Operating joint tracks and facilities, Cr.....	548,912 97	606,242 40
414 Insurance.....	327,186 05	147,715 14
415 Clearing wrecks.....	692,695 03	538,663 45
416 Damage to property.....	189,610 10	189,868 20
417 Damage to stock on right-of-way.....	86,359 72	84,965 32
418 Loss and damage—Freight.....	1,343,027 56	1,513,176 41
419 Loss and damage—Baggage.....	22,536 31	29,870 40
420 Injuries to persons.....	777,677 44	584,445 06
Total Transportation Rail Line.....	120,307,796 00	113,653,320 14

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RAILWAY OPERATING EXPENSES—*Concluded*

	Twelve Months Ended	
	December 31, 1923	December 31, 1922
<i>Miscellaneous Operations—</i>	\$ cts.	\$ cts.
441 Dining and buffet service.....	1,876,124 48	1,727,012 86
442 Hotels and restaurants.....	2,104,694 66	2,175,867 12
443 Grain elevators.....	303,994 05	205,983 70
444 Stockyards.....	924 74	2,207 92
445 Producing power sold.....		10,653 85
446 Other miscellaneous operations.....	90 74	6,007 83
Total miscellaneous operations.....	4,285,829 57	4,127,733 28
<i>General Expenses—</i>		
451 Salaries and expenses of general officers.....	947,576 89	693,271 03
452 Salaries and expenses of clerks and attendants.....	4,383,847 42	4,216,672 01
453 General office supplies and expenses.....	796,237 59	723,080 71
454 Law expenses.....	616,435 36	413,465 94
455 Insurance.....	6,849 45	3,731 28
456 Relief Department Expenses.....	29,059 00	30,924 90
457 Pensions.....	627,399 23	443,813 50
458 Stationery and printing.....	330,295 30	270,067 76
459 Valuation expenses.....	44,921 40	73,088 09
460 Other expenses.....	286,119 64	371,045 14
461 General joint facilities, Dr.....	8,670 54	169,336 31
462 General joint facilities, Cr.....	14,021 30	160,072 49
Total general expenses.....	8,063,390 52	7,248,424 18

EXPENDITURES, LESS RETIREMENTS, DURING THE YEAR 1923, APPLICABLE TO INVESTMENT IN ROAD AND EQUIPMENT

Road—

1 Engineering.....	\$ 408,277 03
2 Land for transportation purposes.....	1,096,048 86
3 Grading.....	2,891,544 24
5 Tunnels and subways.....	41,449 53
6 Bridges, trestles and culverts.....	1,202,248 87
8 Ties.....	603,779 61
9 Rails.....	1,821,494 62
10 Other track material.....	1,661,109 29
11 Ballast.....	1,072,343 32
12 Track laying and surfacing.....	1,338,296 20
13 Right-of-way fences.....	110,611 65
14 Snow and sand fences and snowsheds.....	11,890 05
15 Crossings and signs.....	485,408 97
16 Stations and office buildings.....	2,496,618 24
17 Roadway buildings.....	220,720 43
18 Water station.....	608,690 35
19 Fuel station.....	148,759 05
20 Shops and enginehouse.....	1,302,411 76
21 Grain elevators.....	585,088 25
22 Storage warehouses.....	24,472 35
23 Wharves and docks.....	81,345 39
24 Coal and ore wharves.....	26 66
26 Telegraph and telephone lines.....	337,304 52
27 Signals and interlockers.....	418,344 30
28 Power dams, canals and pipe lines.....	159 41
29 Power plant buildings.....	5,144 52
31 Power transmission systems.....	3,558 39
32 Power distribution systems.....	17,187 40
33 Power line poles and fixtures.....	4,349 00
35 Miscellaneous structures.....	35,870 37
36 Paving.....	50,057 25
37 Roadway machines.....	35,822 62
38 Roadway small tools.....	1,375 68
39 Assessments for public improvements.....	47,008 97
40 Revenues and operating expenses during construction.....	9,057 44
41 Cost of road purchased.....	132,033 12
42 Reconstruction of road purchased.....	11,332 15
44 Shop machinery.....	648,409 19
45 Power plant machinery.....	74,754 26
47 Unapplied construction material and supplies.....	57,694 88

19,868,425 73

EXPENDITURES, LESS RETIREMENTS, DURING THE YEAR 1923, APPLICABLE TO INVESTMENT IN THE ROAD AND EQUIPMENT—*Concluded.*

<i>Equipment—</i>	
51 Steam locomotives.....	7,020,303 44
52 Other locomotives.....	9,620 41
53 Freight-train cars.....	17,603,596 77
54 Passenger-train cars.....	4,377,117 28
55 Motor equipment of cars.....	50,139 54
56 Floating equipment.....	318,548 14
57 Work equipment.....	316,082 32
58 Miscellaneous equipment.....	2,210 00
	<hr/>
	29,060,521 62
	<hr/>

<i>General Expenditures—</i>	
72 General officers and clerks.....	\$ 12,371 67
73 Law.....	712 55
74 Stationery and printing.....	2,064 59
75 Taxes.....	
76 Interest during construction.....	25,811 71
77 Other expenditures—General.....	101,561 10
Other expenditures—Hotel.....	695,735 47
	<hr/>
	\$ 786,633 67
	<hr/>

SUMMARY	
Road.....	\$ 19,868,425 73
Equipment.....	29,060,521 62
General.....	786,633 67
	<hr/>
	\$ 49,715,581 02
	<hr/>

A C 702—IMPROVEMENTS ON LEASED RAILWAY PROPERTY DURING YEAR 1923

1 Engineering.....	\$ 2,122 97
2 Land for transportation purposes.....	9,222 61
3 Grading.....	43,707 05
6 Bridges, trestles and culverts.....	95,124 81
8 Ties.....	15,810 26
9 Rails.....	46,443 57
10 Other track material.....	65,788 31
11 Ballast.....	7,302 35
12 Track-laying and surfacing.....	35,002 23
13 Right of way fences.....	434 99
15 Crossings and signs.....	1,624 02
16 Station and office buildings.....	50,713 73
17 Roadway buildings.....	216 62
18 Water stations.....	23,034 92
19 Fuel stations.....	7,262 01
20 Shops and enginehouses.....	14,255 04
21 Grain elevators.....	5,035 64
23 Wharves and docks.....	110,989 70
26 Telegraphs and telephone lines.....	442 97
27 Signals and interlockers.....	33,250 05
37 Roadway machines.....	1,196 58
38 Roadway small tools.....	239 30
39 Assessments for public improvements.....	7,942 30
44 Shop machinery.....	26,263 70
	<hr/>
	\$ 550,028 35
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Included in the above amount is \$227,832.77 improvements to the Lake Superior Branch, owned by the G. T. Pacific Railway Company, but under lease to the Canadian Government Railways.

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STATEMENT SHOWING DETAILS OF EQUIPMENT ON HAND DECEMBER 31, 1922
ADDITIONS, RETIREMENTS AND POSITION AT DECEMBER 31, 1923

	December 31, 1922	Additions during year	Retirements during year	December 31, 1923
<i>Locomotives—</i>				
Passenger—Freight.....	2,785	69	95	2,759
Switching.....	468	31	2	497
Electric locomotives.....	12			12
Total locomotives.....	3,265	100	97	3,268
<i>Freight Equipment—</i>				
Box cars.....	84,422	5,365	2,145	87,642
Flat cars.....	12,391	156	713	11,834
Stock cars.....	5,299	814	54	6,059
Coal cars.....	15,875	915	420	16,370
Tank cars.....	168		26	142
Refrigerator cars.....	3,170		35	3,135
Caboose cars.....	1,696	82	60	1,718
Other cars in freight service.....	1,627	385	59	1,953
Total freight equipment.....	124,648	7,717	3,512	128,853
<i>Passenger Equipment—</i>				
First-class cars.....	964	35	23	976
Second-class cars.....	255		14	241
Combination cars.....	287	6	9	284
Emigrant cars.....	338	4	13	329
Dining cars.....	85		1	84
Parlor cars.....	114	10	5	119
Sleeping cars.....	218	33		251
Postal cars.....	94	12	2	104
Baggage and express cars.....	943	86	11	1,018
Other cars in passenger service.....	65	4	6	63
Total passenger equipment.....	3,363	190	84	3,469
<i>In Company's Service—</i>				
Business and pay cars.....	80		3	77
All other cars in Company's service.....	6,464	414	352	6,526
Total in Company's service.....	6,544	414	355	6,603
Total cars.....	134,555	8,321	3,951	138,925
<i>Floating Equipment—</i>				
Car ferries.....	9		1	8
Barges.....	5			5
Tugs.....	4		1	3

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COMPARATIVE STATEMENT OF OPERATING REVENUE PAID IN LABOUR AND THE AVERAGE NUMBER OF EMPLOYEES

	1923	1922	Increase or decrease	Per cent Increase or decrease
	\$ cts.	\$ cts.	\$ cts.	
Gross earnings.....	254,926,456 04	234,059,025 05	Inc. 20,867,430 99	8.92
Operating labour.....	136,463,470 25	127,111,340 15	Inc. 9,352,130 10	7.36
Ratio of labour to gross earnings.....	53 53	54 30	Dec. 0 77	1.42
Comparison of payroll (including betterments).....	152,610,743 71	141,867,327 30	Inc. 10,743,416 41	7.57
Average number of employees.....	105,905	99,169	Inc. 6,736	6.79

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF OPERATING RATIO AS BETWEEN LABOUR, FUEL AND OTHER EXPENSES

Labour.....	53 53	54 30	Dec. 0 77	1.42
Fuel.....	13 22	13 35	Dec. 0 13	0.97
Other expenses.....	25 31	31 12	Dec. 5 81	18.64
Total.....	92 06	98 77	Dec. 6 71	6.79

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF DOLLAR AS BETWEEN LABOUR, FUEL AND OTHER EXPENSES

	1923	1922
Labour.....	58.15	54.99
Fuel.....	14.36	13.52
Other expenses.....	27.49	31.49o
Total.....	100.00	100.00

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF DOLLAR SPENT OVER MAIN OPERATING EXPENSES

	1923	1922
	Cents	Cents
Maintenance of way and structures.....	19	20
Maintenance of equipment.....	22	24
Traffic.....	03	02
Transportation—Rail.....	51	49
Miscellaneous operations.....	02	02
General.....	03	03
Transportation for investment—Cr.....		
Total.....	100	100

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LOANS FROM DOMINION OF CANADA

	Principal outstanding at December 31, 1923	Interest accrued 1923	Interest accrued 1922
	\$ cts.	\$ cts.	\$ cts.
<i>Grand Trunk—</i>			
6% 1920 1921 loan.....	25,000,000 00	1,500,000 00	1,500,000 00
6% 1921 1922 loan.....	55,293,435 18	3,259,925 13	3,143,592 08
6% 1922 1923 Vote No. 137.....	23,288,747 15	1,130,789 68	91,031 33
6% 1923 1924 Vote No. 139.....	5,015,198 04	109,183 94	
<i>Grand Trunk Pacific—</i>			
4% Loan Act, 1913.....	15,000,000 00	600,000 00	600,000 00
6% Appropriation Act, 1916.....	4,555,843 45	273,350 60	273,350 60
6% Appropriation Act, 1917.....	4,196,073 72	251,764 42	251,764 42
6% Appropriation Act, 1918.....	5,787,439 93	347,246 40	347,246 40
6% Orders in Council.....	6,000,000 00	360,000 00	360,000 00
Advances to pay interest guaranteed by Dominion Government.....	17,688,981 31		
Receiver's certificates.....	45,898,380 01	2,632,567 98	2,135,481 63
<i>Canadian Northern Railway—</i>			
3½% advances under 1911 legislation.....	2,396,099 68	83,863 48	83,863 48
4% advances under 1914 legislation.....	5,294,000 02	211,760 00	211,760 00
5% advances under 1915 legislation.....	10,000,000 00	500,000 00	500,000 00
6% advances under 1916 legislation.....	15,000,000 00	900,000 00	900,000 00
6% advances under 1917 legislation.....	25,000,000 00	1,500,000 00	1,500,000 00
6% advances under 1918 legislation.....	25,000,000 00	1,500,000 00	1,500,000 00
6% advances under 1918 War Measure Act.....	1,887,821 16	113,269 26	118,335 63
6% equipment loans under chap. No. 38, 1918.....	13,951,328 28	837,079 70	837,079 70
6% advances under 1919 Appropriation Act.....	35,000,000 00	2,100,000 00	2,100,000 00
6% advances under Vote No. 96—1919.....	23,362,212 73	1,401,732 76	1,401,732 76
6% advances under Vote No. 127—1920.....	48,611,077 00	2,916,664 62	2,916,664 62
6% advances under Vote No. 115—1920.....	15,503,426 34	930,205 58	930,205 58
6% advances under Vote No. 113—1921.....	1,725,723 30	103,543 40	84,874 98
6% advances under Vote No. 126—1921.....	24,500,000 00	1,472,239 73	1,402,189 44
6% advances under Vote No. 126, G.T.P., 1921-22.....	11,733,625 27	723,152 22	572,559 21
6% advances under Vote No. 126, G.T.R., 1921-22.....	8,186,181 15	491,170 87	454,125 57
6% advances under Vote No. 136, 1922-1923.....	42,800,000 00	2,456,716 82	430,439 95
6% advances under Vote No. 115, 1922-1923.....	2,315,805 79	115,020 79	17,265 19
6% advances under Vote No. 139, 1923-1924.....	14,831,080 13	345,256 29	
Interest during construction.....			164,724 15
Interest on loans adjusted in 1922.....			75,796 73
	534,822,479 64	29,166,503 67	24,574,635 15
G.T.P. 3% bonds held by Government.....	33,048,000 00	991,440 00	173,516 58
	567,870,479 64	30,157,943 67	24,748,151 73

15 GEORGE V, A. 1925

A/C 546—INTEREST ON FUNDED DEBT

Name of Security	Issuing Company	Principal Outstanding at Dec. 31 1923	Interest Accrued 1923	Interest Accrued 1922
		\$ cts.	\$ cts.	\$ cts.
<i>Guaranteed by Dominion Government—</i>				
5% Perpetual debenture stock.....	G.T.....	20,782,491 67	1,039,124 58	1,039,124 58
5% G.W. perpetual debenture stock.....	".....	13,252,322 67	662,616 12	662,616 12
4% Perpetual debenture stock.....	".....	119,839,014 33	4,793,560 56	4,793,560 56
4% Northern Railway perpetual debenture stock.....	".....	1,499,979 67	59,999 18	59,999 18
4% Perpetual guaranteed stock.....	".....	60,833,333 33	2,433,333 33	2,433,333 33
7% Sinking fund gold debenture bonds.....	".....	24,743,000 00	1,732,010 00	1,732,010 00
6% Sinking fund gold debenture bonds.....	".....	25,000,000 00	1,500,000 00	1,500,000 00
3% First mortgage bonds (ex Government holdings).....	G.T.P.....	34,992,000 00	1,049,760 00	183,723 42
4% Sterling bonds, due 1962.....	".....	8,440,848 00	337,633 92	337,633 92
3% First mortgage debenture stock.....	Can. Nor.....	9,359,996 72	280,799 86	280,799 86
3½% First mortgage debenture stock.....	".....	7,896,588 26	276,380 46	276,380 46
4% Debenture stock.....	".....	17,060,333 33	682,413 34	682,413 34
7% Sinking fund debenture bonds.....	".....	24,793,000 00	1,835,510 00	1,735,510 00
6½% Sinking fund debenture bonds.....	".....	25,000,000 00	1,625,000 00	1,625,000 00
5½% 5-year secured notes.....	".....	6,000,000 00	330,000 00	632,876 71
5% 3-year guaranteed notes.....	".....	11,000,000 00	550,000 00	457,328 77
3½% First mortgage debenture stock.....	C.N.A.....	3,149,998 66	110,249 94	110,249 94
3½% First mortgage debenture stock.....	C.N.O.....	34,229,996 87	1,198,049 84	1,198,049 84
5% Equipment trust—Series "G".....	Can. Nat.....	22,500,000 00	453,880 61	.....
<i>Guaranteed by Province of Ontario—</i>				
3½% First mortgage debenture stock.....	C.N.O.....	7,859,997 59	275,099 90	275,099 90
<i>Guaranteed by Province of Manitoba—</i>				
4% Consolidated debenture bonds.....	Can. Nor.....	10,784,046 65	431,361 86	431,361 86
4% Sifton branch bonds.....	".....	1,137,340 00	45,493 60	45,493 60
4% Gilbert Plains branch bonds.....	".....	2,433 33	97 32	97 32
4% Manitoba and South Eastern bonds.....	".....	512,460 00	20,498 38	20,498 38
4% Ontario Division bonds.....	".....	5,675,993 33	227,039 74	226,991 06
4½% Ontario Division bonds.....	".....	68,620 00	3,087 90	3,186 45
4% Winnipeg Terminal bonds.....	".....	3,000,000 00	120,000 00	120,000 00
4% First mortgage debenture stock.....	".....	2,859,998 87	114,399 92	114,399 92
4% Province of Manitoba bonds.....	".....	349,000 00	13,960 00	13,960 00
<i>Guaranteed by Province of Saskatchewan—</i>				
4% First mortgage bonds.....	G.T.P.....	9,874,062 00	394,962 48	394,962 48
4% First mortgage debenture stock.....	Can. Nor.....	8,029,999 99	321,200 00	321,200 00
<i>Guaranteed by Province of Alberta—</i>				
4% First mortgage bonds—1942.....	G.T.P.....	1,153,764 00	46,150 56	46,150 56
4% First mortgage bonds—1939.....	".....	2,430,000 00	97,200 00	97,200 00
4% First mortgage debenture stock.....	Can. Nor.....	5,586,665 64	223,466 62	223,466 62
4½% First mortgage debenture stock—1943.	C.N.W.....	2,799,997 73	125,999 90	125,999 90
4½% First mortgage debenture stock—1942.	".....	6,424,000 00	289,080 00	289,080 00
<i>Guaranteed by Province of British Columbia—</i>				
4% First mortgage debenture stock.....	C.N.P.....	16,412,001 13	656,480 07	656,480 04
4½% Terminal debenture stock.....	".....	8,614,000 00	387,630 00	387,630 00

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A/C 755—UNMATURED FUNDED DEBT HELD BY PUBLIC

Name of Security	Issuing Company	Principal Outstanding at December 31, 1923	Interest Accrued 1923	Interest Accrued 1922
		\$ cts.	\$ cts.	\$ cts.
<i>Unguaranteed—</i>				
4% Canada Atlantic, 1st mortgage bonds..	G.T.....	16,000,092 00	640,003 68	640,003 68
Vs. Wellington, Grey and Bruce bonds.....	".....	251,119 97	27,242 54	26,698 18
6% Northern Rly. 3rd preference bonds.....	".....	70,566 66	4,234 00	4,234 00
4½% Equipment trust—Series "C".....	".....	.....	5,880 00	15,960 00
5% Equipment trust—Series "D".....	".....	1,000,000 00	54,166 66	66,666 66
6% Equipment trust notes "U.S.R.A.".....	".....	718,800 00	43,128 00	46,722 00
6½% Equipment trust certificates "F".....	".....	11,230,000 00	729,950 00	736,949 06
4% Second mortgage—Prairie "A".....	G.T.P.....	10,206,000 00	408,240 00	408,240 00
4% Second mortgage—Mountain "B".....	".....	9,963,000 00	398,520 00	398,520 00
4% First mortgage—Lake Superior.....	".....	7,533,000 00	301,320 00	301,320 00
4% Perpetual debenture stock.....	".....	34,879,252 86	1,395,170 12	1,395,170 12
4% Perp.Con. debenture stock.....	Can. Nor.....	44,943,019 40	1,797,720 74	1,797,720 74
4½% Prince Albert Branch bonds.....	".....	300,000 00	13,500 00	13,500 00
6% Equipment trust—Series "A".....	".....	2,150,000 00	142,500 00	169,500 00
6% Equipment trust—Series "B".....	".....	4,125,000 00	258,750 00	303,750 00
6% Equipment trust—Series "C".....	".....	4,125,000 00	273,750 00	318,852 74
6% Equipment trust—Series "D".....	".....	4,500,000 00	300,000 00	345,051 38
7% Equipment trust—Series "E".....	".....	14,000,000 00	980,000 00	980,000 00
4½% Equipment trust—Series "F-1".....	".....	.....	1,650 00	17,809 53
4½% Equipment trust—Series "G-1".....	".....	.....	412 50	4,546 55
5% Equipment trust—Series "H-1".....	".....	.....	2,208 33	6,171 23
5% Equipment trust—Series "K-1".....	".....	215,000 00	16,000 00	26,507 21
5% Equipment trust—Series "L-1".....	".....	392,000 00	21,800 00	28,401 50
6% 5-year collateral trust gold notes.....	".....	4,349,000 00	260,940 00	289,272 42
4% Perp. cons. debenture stock.....	C.N.O.....	8,724,113 20	348,964 50	348,964 50
5% First mortgage bonds.....	C.O.R.....	794,240 05	39,772 83	40,271 66
5% First mortgage bonds.....	B. of Q.....	730,000 00	36,500 00	36,500 00
4% Perp. cons. debenture stock.....	C.N.Q.....	5,250,369 26	210,014 76	210,014 76
4% First mortgage gold bonds.....	G.N. of C.....	3,510,250 00	140,410 00	140,274 90
4% First mortgage perpetual debenture stock.....	Q. & L. St. J.....	4,252,503 06	170,100 14	170,100 14
3½% First mortgage bonds.....	H. & S.W.....	4,447,000 00	155,645 00	155,645 00
4% First mortgage debenture stock.....	Q.L.L. & S. R.R.....	5,019,539 86	200,781 14	200,781 14
5% First mortgage rent charge bonds.....	M.R.T. & T.....	1,927,686 66	97,529 43	101,362 44
4% First mortgage debenture stock.....	D.W. & P.....	7,004,997 27	280,199 84	280,199 84
4% First mortgage bonds.....	G.T.W.....	10,964,416 00	438,576 64	438,576 64
6% Equipment trust notes.....	".....	2,478,000 00	149,196 25	161,586 25
5% First mortgage bonds.....	G.T. Jct.....	938,960 00	46,948 00	46,948 00
4½% First mortgage gold bonds.....	G.T.M.C.F.....	.....	393 75	1,136 25
Interest on securities retired in 1922.....	.....	.....	.....	444,527 74
Adjustment of prior years' accruals.....	.....	.....	5,734 44	.....
Fixed charges due public per Income A/c 546.....		.....	35,041,380 28	34,652,324 38
3¾% New England Elevator Company, Firsts.....	.....	180,000 00	Interest charged to A/c 542	
4% Portland Elevator.....	".....	65,000 00	" " "	
4% Pembroke Southern Railway,.....	".....	150,000 00	" " "	
5% C.N. Coal and Ore Dock,.....	".....	1,375,000 00	" " "	
4% Montreal Warehousing Company,.....	".....	1,000,000 00	Interest in Results of Separately operated properties.	
5% Rail and River Coal Company,.....	".....	1,525,000 00	" " "	
5% Niagara, St. Catharines and Toronto Railway Company,.....	".....	1,098,000 00	" " "	
4½% Toronto Suburban debenture stock.....	.....	2,628,000 00	" " "	
5% Canadian Northern income charge debenture stock..	.....	24,137,846 08	Interest not earned.	
Total debt held by public, per Balance Sheet A/c 755		\$823,099,056 10		

STATISTICS OF RAIL-LINE OPERATION

Item Number	Year 1923	Year 1922
1. Average mileage of road operated.....	21,805.14	21,761.08
<i>Train Miles—</i>		
11 Freight—ordinary.....		
12 " light.....		
13 " total.....	34,073,929	31,531,857
14 Passenger.....	23,241,846	22,031,878
15 Mixed.....	3,536,792	3,686,245
16 Special.....	27,680	49,400
17 Total transportation service.....	60,880,247	57,299,380
18 Work service.....	3,236,717	2,892,725
<i>Locomotive miles—</i>		
21 Freight—principal.....	34,105,821	31,565,513
22 " helper.....	814,572	574,743
23 " light.....	736,207	637,506
24 " total.....	35,656,600	32,777,762
25 Passenger—principal.....	23,241,851	22,031,878
26 " helper.....	150,902	94,730
27 " light.....	483,498	430,677
28 " total.....	23,876,251	22,557,285
29 Mixed train—principal.....	3,536,859	3,686,367
30 " helper.....	13,553	14,543
31 " light.....	31,561	30,660
32 " total.....	3,581,973	3,731,570
33 Special—principal.....	27,680	49,475
34 " helper.....	430	1,241
35 " light.....	671	1,277
36 " total.....	28,781	51,993
37 Train switching.....	3,942,175	3,772,158
38 Yard switching—freight.....	13,530,476	11,163,530
39 " passenger.....	1,197,664	1,137,218
40 " total.....	14,728,140	12,300,748
41 Total transportation service.....	81,813,920	75,191,516
42 Work service.....	3,881,707	3,275,570
<i>Car Miles—</i>		
51 Freight train—loaded.....	797,189,578	708,181,997
52 " empty.....	413,047,269	352,407,339
53 Sum of loaded and empty.....	1,210,236,847	1,060,589,336
54 Freight train—caboose.....	34,419,364	31,462,018
55 " total.....	1,244,656,211	1,092,051,354
56 Passenger train—passenger.....	58,774,479	53,211,037
57 " sleeping, parlor and observation.....	35,140,885	30,592,609
58 " dining.....	6,457,551	6,715,853
59 " other.....	56,017,555	53,805,496
60 " total.....	156,390,470	144,324,995
61 Mixed train—freight—loaded.....	21,107,166	22,754,402
62 " empty.....	8,177,308	9,055,076
63 " caboose.....	1,320,297	1,353,687
64 " passenger.....	4,981,182	4,625,759
65 " sleeping, parlor and observation.....	31,503	29,018
66 " dining.....	917	304
67 " other passenger train.....	2,048,471	2,470,205
68 " total.....	37,666,844	40,288,451

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STATISTICS OF RAIL-LINE OPERATION—*Continued*

Item No.	Year 1923	Year 1922
<i>Car Miles—Concluded.</i>		
69 Special train—freight—loaded.....	313,190	356,027
70 “ “ empty.....	13,837	2,352
71 “ caboose.....	26,529	41,872
72 “ passenger.....	48,568	134,787
73 “ sleeping, parlor and observation.....	47,677	88,471
74 “ dining.....	951	16,516
75 “ other passenger train.....	12,391	47,417
76 “ total.....	463,173	687,442
77 Total transportation service.....	1,439,176,698	1,277,352,242
78 Work service.....	16,712,235	18,509,561
<i>Freight Service—</i>		
81 Tons—revenue freight.....	57,248,338	48,322,922
82 “ non-revenue freight.....	11,942,587	10,120,408
83 “ total.....	69,190,925	58,443,330
84 Ton-miles—revenue freight.....	18,615,107,256	16,432,787,616
85 “ non-revenue freight.....	2,334,438,962	1,791,975,840
86 “ total.....	20,949,546,218	18,224,763,456
<i>Passenger Service—</i>		
97 Passengers carried—revenue.....	23,683,781	23,550,678
98 Passenger miles.....	1,446,779,216	1,287,308,010
<i>Revenues and Expenses—</i>		
101 Freight revenue.....	\$ 185,240,896 71	\$ 169,783,721 76
102 Passenger revenue.....	39,285,318 14	35,486,294 72
103 Passenger service train revenue.....	59,322,069 15	55,047,949 34
104 Operating revenues.....	254,926,456 04	234,059,025 05
105 Operating expenses.....	234,689,892 95	231,172,313 50
106 Net operating revenues.....	20,236,563 09	2,886,711 55
<i>Averages per Mile of Road—</i>		
111 Freight train miles.....	1,563	1,449
112 Passenger train miles.....	1,066	1,013
113 Mixed train miles.....	162	169
114 Special train miles.....	1	2
115 Transportation service train miles.....	2,792	2,633
116 Work train miles.....	148	133
117 Locomotive miles—transportation.....	3,752	3,455
118 Freight service car miles.....	58,501	51,726
119 Passenger service car miles.....	7,501	6,973
120 Freight revenue.....	\$ 8,495 29	\$ 7,802 17
121 Passenger service train revenue.....	\$ 2,720 55	\$ 2,529 65
122 Operating revenues.....	\$ 11,691 11	\$ 10,755 86
123 Operating expenses.....	\$ 10,763 05	\$ 10,623 20
124 Net operating revenues.....	\$ 928 06	\$ 132 66
125 Ton-miles—revenue freight.....	853,703	755,146
126 “ all freight.....	960,762	837,494
127 Passenger miles—revenue.....	66,350	59,156

STATISTICS OF RAIL-LINE OPERATION—Concluded

Item No.	Year 1923	Year 1922
<i>Averages per Train Mile—</i>		
131 Loaded freight car-miles—freight trains.....	23.40	22.46
132 " " " mixed ".....	5.97	6.17
133 Empty " " freight ".....	12.12	11.18
134 " " " mixed ".....	2.31	2.46
135 Ton-miles—revenue freight.....	503.82	475.39
136 " all freight.....	567.01	527.25
137 Passenger train car-miles—passenger trains.....	6.73	6.55
138 " " mixed trains.....	2.00	1.93
139 Revenue passenger miles.....	60.52	56.75
140 Freight revenue.....	\$ 5 07	\$ 4 97
141 Passenger service train revenue.....	\$ 2 48	\$ 2 43
142 Operating revenues.....	\$ 4 19	\$ 4 08
143 Operating expenses.....	\$ 3 86	\$ 4 03
144 Net operating revenues.....	\$ 33	\$ 05
<i>Average per Locomotive Mile—</i>		
151 Train miles—freight trains.....	.96	.96
152 Car " ".....	34.91	33.32
153 Train " passenger trains.....	.97	.98
154 Car " ".....	6.55	6.40
155 Train " mixed trains.....	.99	.99
156 Car " ".....	10.52	10.80
157 Train " special trains.....	.96	.95
158 Car " ".....	16.09	13.22
<i>Average per Loaded Freight Car Mile—</i>		
161 Ton-miles—revenue freight.....	22.75	22.48
162 " all freight.....	25.59	24.93
163 Freight revenue.....	\$.22637	\$.23228
<i>Averages per Car Mile—Passenger—</i>		
171 Passenger miles—revenue.....	14.62	14.55
172 Passenger revenue.....	\$.39711	\$.40116
<i>Miscellaneous Averages—</i>		
181 Miles hauled—revenue freight.....	325.16	340.06
182 " non-revenue freight.....	195.47	177.07
183 " all freight.....	302.78	311.84
184 Miles carried—revenue passengers.....	61.09	54.66
185 Revenue per ton of freight.....	\$ 3.23574	\$ 3.51352
186 " ton mile of freight.....	\$.00995	\$.01033
187 " passenger.....	\$ 1.65874	\$ 1.50681
188 " passenger-mile.....	\$.02715	\$.02757
189 Operating ratio.....	92.06%	98.77%

COMPARATIVE STATEMENT OF REVENUE TONNAGE BY COMMODITIES

	Year 1923	Year 1922	Increase Decrease
	Tons	Tons	Tons
<i>Products of Agriculture—</i>			
Wheat.....	6,008,725	5,027,519	981,206
Corn.....	491,803	1,017,077	525,274
Oats.....	1,073,145	1,752,372	679,227
Barley.....	371,182	487,543	116,361
Rye.....	111,237	244,165	132,928
Flax (seed).....	59,632	66,044	6,412
Other grain.....	58,820	169,119	110,299
Flour.....	1,236,051	1,319,069	83,018
Other mill products.....	604,474	637,276	32,802
Hay and straw.....	484,549	474,265	10,284
Cotton.....	51,898	113,137	61,239
Apples (fresh).....	85,800	96,679	10,879
Other fresh fruits.....	309,270	224,626	84,644
Potatoes.....	198,610	212,526	13,916
Other fresh vegetables.....	120,741	105,162	15,579
Other products of agriculture.....	373,882	282,125	91,757

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COMPARATIVE STATEMENT OF REVENUE TONNAGE BY COMMODITIES—*Concluded*

	Year 1923	Year 1922	Increase Decrease
	Tons	Tons	Tons
<i>Products of Animals—</i>			
Horses and mules.....	48,612	48,807	195
Cattle and calves.....	516,165	456,894	59,271
Sheep and goats.....	32,885	49,271	16,386
Hogs.....	145,715	165,697	19,982
Dressed meats (cured or salted).....	37,537	43,715	6,178
Dressed meats (fresh).....	349,709	337,057	12,652
Other packing house products.....	164,406	110,075	54,331
Poultry.....	24,015	25,510	1,495
Eggs.....	66,184	72,381	6,197
Butter and cheese.....	126,315	133,754	7,439
Wool.....	21,111	18,490	2,621
Hides and leather.....	90,050	102,112	12,062
Other products of animals.....	54,822	44,193	10,629
<i>Products of Mines—</i>			
Anthracite coal.....	3,188,977	2,122,966	1,066,011
Bituminous coal.....	10,602,469	7,452,382	3,150,087
Lignite coal.....	101,643	21,036	80,607
Coke.....	475,144	293,465	181,679
Iron ores.....	552,315	338,129	214,186
Other ores and concentrates.....	256,572	148,368	108,204
Bullion and matte.....	35,038	26,466	8,572
Clay, gravel, sand and crushed stone.....	2,994,558	2,470,019	524,539
Slate, stone, granite (dimension or block).....	1,071,870	858,334	213,536
Crude petroleum.....	231,783	225,280	6,503
Asphaltum.....	60,834	51,562	9,272
Salt.....	346,202	386,364	40,162
Other products of mines.....	197,780	276,929	79,149
<i>Products of Forests—</i>			
Logs, posts, poles and cordwood.....	1,929,385	1,441,499	487,886
Ties.....	190,861	177,731	13,130
Pulpwood.....	2,716,044	1,984,584	731,460
Sawed lumber, timber, box shooks, staves and headings.....	4,741,125	3,799,897	941,228
Other products of forests.....	274,251	233,972	40,279
<i>Manufactures and Miscellaneous—</i>			
Refined petroleum and its products.....	1,064,152	910,638	153,514
Sugar, syrup, glucose and molasses.....	382,331	431,329	48,998
Iron, pig and bloom.....	419,404	358,495	60,909
Rails and fastenings.....	120,751	180,621	59,870
Bar and sheet iron, structural iron and iron pipe.....	848,130	586,921	261,209
Castings, machinery and boilers.....	524,554	347,193	177,361
Cement.....	974,265	977,496	3,231
Brick and artificial stone.....	484,695	528,259	43,564
Lime and plaster.....	346,116	292,413	53,703
Sewer pipe and drain tile.....	81,978	95,594	13,616
Agricultural implements and vehicles other than autos.....	123,816	113,551	10,265
Automobiles and auto trucks.....	759,364	649,113	110,251
Household goods and second-hand furniture.....	68,221	67,019	1,202
Furniture (new).....	46,191	61,587	15,396
Liquor and beverages.....	81,138	61,522	19,616
Fertilizer.....	122,367	145,221	22,854
Paper, printed matter and books.....	974,543	845,063	129,480
Wood pulp.....	784,212	769,906	14,306
Fish (fresh, frozen, smoked or salted).....	67,892	80,724	12,832
Canned meats.....	3,862	4,899	1,037
Canned goods (all canned food products other than meat).....	128,535	130,723	2,188
Other manufactures and miscellaneous.....	3,464,239	2,351,283	1,112,956
Merchandise.....	2,093,386	2,187,709	94,323
Grand total.....	57,248,338	48,322,922	8,925,416

CANADIAN NATIONAL TELEGRAPHS

Miles of pole line operated.....	22,733
Miles of wire operated.....	113,379
Number of offices operated.....	1,834
Officers and employees in service.....	3,852
Wages paid during year.....\$	2,341,833
Capital expenditures made during year.....\$	335,247

EXPRESS DEPARTMENT

Number of officers and employees.....	3,255
Wages paid during year.....\$	4,406,503
Capital expenditures made during year.....\$	141,543
Fruit.....	Over 30,000,000 pounds
Fish.....	" 47,000,000 "
Live foxes.....	" 3,500
Horses, principally race horses.....	4,400

SCHEDULE OF COMPANIES COMPRISING THE CANADIAN NATIONAL RAILWAY SYSTEM

Name of Issuing Company	Capital Stock	Held by System	Held by Government and others
	\$ cts.	\$ cts.	\$ cts.
Canadian National Railway Company.....	180,424,327 70	†14,796,589 00	†165,627,738 70
Bay City Terminal Railway Company.....	15,000 00	15,000 00	
Canada Atlantic Transit Company.....	219,000 00	219,000 00	
*Canada Atlantic Transit Company of U.S.....	250,000 00	250,000 00	
The Canadian Express Company.....	1,768,800 00	1,768,800 00	
The Champlain and St. Lawrence Railroad Com- pany.....	50,000 00	50,000 00	
*Chicago, New York and Boston Refrigerator Com- pany.....	1,129,400 00	1,129,400 00	
Detroit, Grand Haven and Milwaukee Railway Company.....	1,500,000 00	1,500,000 00	
The Erie, London and Tillsonburg Railway Com- pany.....	12,500 00	12,500 00	
Grand Rapids Terminal Railroad Company.....	50,000 00	50,000 00	
The Grand Trunk Junction Railway Company.....	500,000 00	500,000 00	
Grand Trunk Western Railway Company.....	6,000,000 00	6,000,000 00	
Intercolonial Express Company.....	100,000 00	100,000 00	
International Bridge Company.....	1,500,000 00	1,500,000 00	
The Kingston, Smith's Falls and Ottawa Railway Company.....	122,000 00	122,000 00	
The Lachine, Jacques Cartier and Maisonneuve Railway Company.....	120 00	120 00	
The Michigan Air Line Railway.....	300,000 00	300,000 00	
*The Montreal and Southern Counties Railway Com- pany.....	500,000 00	306,500 00	193,500 00
The Maganetawan River Railway Company.....	30,000 00	30,000 00	
*The Montreal Warehousing Company.....	236,000 00	220,300 00	15,700 00
New England Elevator Company.....	400,000 00	400,000 00	
*The Oshawa Railway Company.....	40,000 00	40,000 00	
The Ottawa Terminals Railway Company.....	250,000 00	250,000 00	
The Pembroke Southern Railway Company.....	107,800 00	90,500 00	17,300 00
Portland Elevator Company.....	50,000 00	50,000 00	
*Rail and River Coal Company.....	2,000,000 00	2,000,000 00	
Realty Assets Company, Limited.....	504 00	504 00	
St. Clair Tunnel Company.....	700,000 00	700,000 00	
*Terminal Warehouse, Registered.....	1,000,000 00	1,000,000 00	
*The Thousand Islands Railway Company.....	60,000 00	60,000 00	
Toledo, Saginaw and Muskegon Railway Company.....	1,600,000 00	1,600,000 00	
The Toronto Belt Line Railway Company.....	50,000 00	26,000 00	24,000 00
Transcontinental Townsite Company, Limited.....	467,800 00	467,800 00	
The United States and Canada Rail Road Company.....	219,400 00	218,925 00	475 00
Vermont and Province Line Railroad Company.....	200,000 00	200,000 00	
The Pontiac, Oxford and Northern Railroad Com- pany.....	1,000,000 00	1,000,000 00	
The Detroit and Huron Railway Company.....	148,000 00	148,000 00	
The Chicago and Kalamazoo Terminal Railroad Company.....	100,000 00	100,000 00	
Grand Trunk-Milwaukee Car Ferry Company.....	200,000 00	200,000 00	
Whipple Car Company.....	1,400,000 00	1,400,000 00	
Total Canadian National Railway (Grand Trunk) Group.....	204,700,651 70	38,821,938 00	165,878,713 70

SESSIONAL PAPER No. 32

SCHEDULE OF COMPANIES COMPRISING THE CANADIAN NATIONAL RAILWAY
SYSTEM—*Continued*

Name of Issuing Company	Capital Stock	Held by System	Held by Government and other
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....			
<i>The Canadian Northern Railway Company</i>	100,000,600 00		100,000,600 00
The Bay of Quinte Railway Company.....	1,395,000 00	1,395,000 00	
The Bessemer and Barry's Bay Railway Company.....	125,000 00	125,000 00	
The Canadian Northern Alberta Railway Company.....	3,000,000 00	3,000,000 00	
The Canadian Northern Railway Express Company, Limited.....	1,000,000 00	1,000,000 00	
The Canadian Northern Manitoba Railway Com- pany.....	250,000 00	250,000 00	
The Canadian Northern Ontario Railway Company.....	10,000,000 00	10,000,000 00	
Canadian Northern Pacific Railway Company.....	25,000,000 00	25,000,000 00	
*The Canadian Northern Quebec Railway Company.....	9,550,000 00	5,700,800 00	3,489,200 00
*Canadian Northern Realities, Limited.....	40,000 00	40,000 00	
The Canadian Northern Saskatchewan Railway Company.....	1,000,000 00	1,000,000 00	
Canadian Northern Steamships, Limited.....	2,000,000 00	2,000,000 00	
*The Canadian Northern Coal and Ore Dock Com- pany, Limited.....	500,000 00	500,000 00	
Canadian Northern Rolling Stock, Limited.....	50,000 00	50,000 00	
Canadian National Rolling Stock, Limited.....	50,000 00	50,000 00	
Canadian National Express Company.....	1,000,000 00	1,000,000 00	
Canadian Northern System Terminals, Limited....	2,000,000 00	2,000,000 00	
*Canadian National Telegraph Company.....	500,000 00	500,000 00	
*Canadian National Transfer Company.....	500,000 00	500,000 00	
Canadian Northern Western Railway Company....	2,000,000 00	2,000,000 00	
The Central Ontario Railway.....	3,331,000 00	3,329,000 00	2,000 00
Continental Realty and Holding Company, Limited.....	90,000 00	90,000 00	
The Dalhousie Navigation Company, Limited.....	50,000 00	50,000 00	
Duluth, Winnipeg and Pacific Railroad Company...	100,000 00	100,000 00	
Duluth, Winnipeg and Pacific Railway Company....	6,000,000 00	6,000,000 00	
Carried forward.....			

* The accounts of Companies indicated (*) are taken up in the System Income Account as, Separately Operated Properties."

** \$5,144,600 C.N.Q. Stock is held by the Northern Consolidated Holding Company. The Canadian Northern Railway owns 44,467 shares in that company out of a total issue of 61,815. For the purposes of this statement the Holding Company is ignored and the proportion of the C.N.Q. Stock thus owned by the Canadian Northern Railway is shown as held by the latter Company.

† One certificate for \$180,424,327.70 of the Company's Capital Stock is issued in the name of His Majesty as representing \$165,627,738.70 of Grand Trunk Stock previously held by the public and \$14,796,589 previously held in that Company's treasury.

SCHEDULE OF COMPANIES COMPRISING THE CANADIAN NATIONAL RAILWAY SYSTEM—*Concluded*

Name of Issuing Company	Capital Stock	Held by System	Held by Government and others
	\$ cts.	\$ cts.	\$ cts.
*Duluth and Virginia Realty Company.....	45,000 00	45,000 00	.....
Duluth, Rainy Lake and Winnipeg Railway Company	2,000,000 00	2,000,000 00	.....
*Federal Properties, Limited.....	1,000 00	1,000 00	.....
The Halifax and Southwestern Railway Company..	1,000,000 00	1,000,000 00	.....
The Irondale, Bancroft and Ottawa Railway Com- pany.....	53,500 00	53,000 00	500 00
The James Bay and Eastern Railway Company....	125,000 00	125,000 00	.....
The Marmora Railway and Mining Company.....	128,600 00	128,600 00	.....
The Lake Superior Terminals Company, Limited..	500,000 00	500,000 00	.....
The Minnesota and Manitoba Railroad Company..	400,000 00	400,000 00	.....
The Minnesota and Ontario Bridge Company.....	100,000 00	100,000 00	.....
Mount Royal Tunnel and Terminal Company, Limited.....	5,000,000 00	5,000,000 00	.....
*The Niagara, St. Catharines and Toronto Railway Company.....	925,000 00	924,900 00	100 00
*The Niagara, St. Catharines and Toronto Naviga- tion Company, Limited.....	100,000 00	100,000 00	.....
The Quebec and Lake Saint John Railway Company	4,508,300 00	4,019,100 00	489,200 00
The Qu'Appelle, Long Lake and Saskatchewan Rail- road and Steamboat Company.....	201,000 00	201,000 00	.....
St. Boniface Western Land Company.....	250,000 00	250,000 00	.....
The St. Charles and Huron River Railway Company.....	1,000 00	1,000 00	.....
*The Toronto Suburban Railway Company.....	1,500,000 00	1,500,000 00	.....
*The Toronto Eastern Railway Company.....	250,000 00	250,000 00	.....
The Toronto, Niagara and Western Railway Com- pany.....	12,500 00	12,500 00	.....
*Toronto Dwellings, Limited.....	100,000 00	100,000 00	.....
The Winnipeg Land Company, Limited.....	100,000 00	100,000 00	.....
Total Canadian Northern Railway Group....	186,832,500 00	82,490,900 00	104,341,600 00
The Grand Trunk Pacific Railway Company.....	24,942,000 00	24,942,000 00	.....
The Grand Trunk Pacific Branch Lines Company..	1,002,000 00	1,002,000 00	.....
The Grand Trunk Pacific Saskatchewan Railway Company.....	200,000 00	200,000 00	.....
*The Grand Trunk Pacific Development Company, Limited.....	3,000,000 00	3,000,000 00	.....
*The Grand Trunk Pacific Coast Steamship Com- pany, Limited.....	15,000 00	15,000 00	.....
*Grand Trunk Pacific Alaska Steamship Company..	50,000 00	50,000 00	.....
*Grand Trunk Pacific Terminal Elevator Company (Limited).....	501,000 00	501,000 00	.....
*The Grand Trunk Pacific Telegraph Company.....	100,000 00	100,000 00	.....
Grand Trunk Pacific Dock Company, of Seattle....	150,000 00	150,000 00	.....
Total Grand Trunk Pacific Railway Company Group.....	29,960,000 00	29,960,000 00	.....
SUMMARY			
Canadian National Railway (Grand Trunk) Group...	204,700,651 70	38,821,938 00	165,878,713 70
Canadian Northern Railway Group.....	186,832,500 00	82,490,900 00	104,341,600 00
Grand Trunk Pacific Railway Group.....	29,960,000 00	29,960,000 00	.....
	421,493,151 70	151,272,838 00	†270,220,513 70

* The accounts of Companies indicated (*) are taken up in the System Income Account as "Separately Operated Properties."
† \$265,628,338.70 of this amount is owned by the Dominion of Canada.

A C 706—"INVESTMENTS IN AFFILIATED COMPANIES"

Company	Amount out- standing	Amount owned by Canadian National System	Book value
<i>'A' Stocks—</i>			
	\$ cts.	\$ cts.	\$ cts.
Atlantic and St. Lawrence Railroad Company.....	5,484,000 00	224 33	
Belt Railway Company of Chicago.....	3,120,000 00	240,000 00	
Central Vermont Railway Company.....	3,000,000 00	2,191,100 00	
Chicago, Detroit and Canada G.T.Jct., R.R. Co.....	1,095,000 00	522,500 00	
Chicago and Western Indiana R.R. Company	5,000,000 00	1,000,000 00	
Cincinnati, Saginaw and Mackinaw R.R. Co.....	1,500,000 00	27,900 00	
Detroit and Toledo Shore Line R.R. Co.....	1,428,000 00	714,000 00	
Great North Western Telegraph Company.....	373,000 00	17,375 00	
Great North Western Telegraph Company (held in escrow).....		331,500 00	
Ontario Car Ferry Company.....	500,000 00	250,000 00	
Toronto Terminals Railway Company.....	50,000 00	25,000 00	
Toledo Terminal Railroad Company.....	4,000,000 00	387,200 00	
Detroit Terminal Railroad Company.....	2,000,000 00	1,000,000 00	
	27,550,000 00	6,706,799 33	2,071,010 16
<i>'B'—Bonds—</i>			
Atlantic and St. Lawrence Railroad Company.....	3,000,000 00	3,000,000 00	
Central Vermont Railway 5% Gold Bonds.....	12,848,900 00	4,179,300 00	
Chicago, Detroit and Canada G. T. Jct. R.R. Co.....	1,786,141 46	1,786,141 46	
Chicago and Western Indiana R.R. Consolidated Bonds	48,457,666 67	2,187,000 00	
Detroit and Toledo Shore Line R.R. Company.....	3,000,000 00	587,000 00	
Toledo Terminal Railroad Company.....	4,707,000 00	73,000 00	
	73,799,708 13	11,812,441 46	11,790,460 45
<i>'C'—Notes—</i>			
Central Vermont Railway.....			8,041,905 52
<i>'D'—Advances—</i>			
Central Vermont Railway.....			5,840,512 15
Toledo Terminal Railroad Company.....			100,800 00
Chicago and Western Indiana Railroad Company.....			553,233 68
			6,494,545 83
Total Balance Sheet A C No. 706.....			28,397,921 96

SUMMARY—MILEAGE OF RAILWAY LINES AT DECEMBER 31, 1923

	Miles
Atlantic Region.....	2,760.08
<i>Central Region—</i>	
Quebec District.....	2,247.09
Montreal District.....	1,612.13
Northern Ontario District.....	2,039.16
South Western Ontario District.....	1,932.53
Grand Trunk Western Lines.....	991.69
<i>Western Region—</i>	
Manitoba District.....	3,821.46
Saskatchewan District.....	3,078.96
Alberta District.....	2,072.03
British Columbia District.....	1,295.76

Total mileage steam operated lines referred to as "System" Mileage.. 21,850.89

OPERATED MILEAGE DECEMBER 31, 1923

Territory	Mileage owned by Constituent Companies				Mileage of Lines under Lease or Contract		Mileage of Trackage Rights		Total Road Mileage				Spurs, Sidings and Yard tracks	Inactive mileage
	1st Main track	2nd Main track	3rd Main track	4th Main track	1st Main track	2nd Main track	1st Main track	2nd Main track	1st Main track	2nd Main track	3rd Main track	4th Main track		
	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Atlantic Region.....	2,580·85	46·39	.....	.....	164·25	.....	14·98	.....	2,760·08	46·39	.....	.....	746·45	.....
Central Region.....	7,318·25	731·85	.....	.....	478·89	12·41	33·77	0·58	7,830·91	744·84	.....	7·42	2,578·71	96·93
Grand Trunk Western Lines.....	841·81	337·65	.....	.....	123·67	11·19	26·21	4·85	991·69	353·69	.....	.....	599·74	.....
Western Region.....	9,555·21	52·91	.....	.....	681·91	5·19	31·09	.....	10,268·21	58·10	.....	.....	2,194·55	177·69
Total mileage steam-operated lines, referred to as "System Mileage".....	20,296·12	1,168·80	12·21	7·42	1,448·72	28·79	106·05	5·43	21,850·89	1,203·02	12·21	7·42	6,119·45	274·62

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LINES CONTROLLED BY CANADIAN NATIONAL RAILWAYS NOT INCLUDED
IN OPERATING FIGURES

CANADIAN NORTHERN ELECTRIC LINES

Toronto Suburban Railway.....	60·63
Niagara, St. Catharines and Toronto Railway.....	61·77
	<hr/>
Total mileage Canadian Northern Electric Lines.....	122·40
	<hr/>

LINES CONTROLLED BY CONSTITUENT COMPANIES BUT SEPARATELY OPERATED

Central Vermont Railway (steam).....	267·95
New London Northern Railroad (leased line).....	180·08
West River Railroad (leased line).....	35·44
	<hr/>
Total mileage for Central Vermont Railway.....	483·47
	<hr/>
Montreal and Southern Counties Railway (electric).....	52·18
	<hr/>
Thousand Islands Railway (steam).....	6·00
	<hr/>
Oshawa Railway (electric).....	8·81
	<hr/>

ANNUAL REPORT CANADIAN GOVERNMENT RAILWAYS

FOR YEAR ENDING DECEMBER 31, 1923

Shown separately for purposes of departmental record and comparative reference.

CANADIAN GOVERNMENT RAILWAYS

BALANCE SHEET AS AT DECEMBER 31, 1923

ASSETS

A/C.	
701 Investment in road and equipment—	
Investment in road and equipment.....	\$ 421,270,278 90
Branch lines purchased.....	133,418 77
Capital suspense—Overseas rail.....	597,497 86
	<hr/>
	\$ 420,806,199 81
702 Improvement on Leased Railway Property.....	358,685 86
705 Rail Loan Account.....	97,798 15
707 Victory Loan Suspense.....	28,539 98
708 Cash—	
Bank of Montreal payroll—Moncton.....	\$ 6,360 84
Bank of Montreal payroll—Winnipeg.....	1,278 05
	<hr/>
	7,638 89
772 Canadian National Railways.....	14,006,532 73
	<hr/>
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	\$ 435,305,395 42
	<hr/>
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LIABILITIES

A/C.	
755 Branch Lines Purchase Account.....	\$ 132,238 77
757 Non-Negotiable Debt—	
Dominion of Canada—	
Advances for road and equipment.....	\$ 418,036,152 49
Material and supplies.....	} 15,503,965 42
Open accounts.....	
Operating deficits.....	13,703,074 29
Advance for work comp. payments.....	315,488 96
Advance for pension payments.....	84,844 87
	<hr/>
	447,643,526 03
760 Payroll Account.....	7,638 89
770 Canadian Northern Railway.....	40,362 74
774 Operating Reserve—	
Rail renewal.....	\$ 52,411 38
Equipment renewal—Reserve.....	315,043 26
	<hr/>
	367,454 64
784 Profit and Loss Account.....	12,885,825 65
	<hr/>
	<hr/>
	\$ 435,305,395 42
	<hr/>
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This balance sheet and all accompanying statements have been certified correct by T. H. COOPER, General Auditor; C. E. FRIEND, Assistant General Comptroller; and J. M. ROSEVEAR, General Comptroller, Canadian National Railways.
MONTREAL, QUE.

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CANADIAN GOVERNMENT RAILWAYS

PROFIT AND LOSS ACCOUNTS AS AT DECEMBER 31, 1923

A/C.

	Debit Balance at January 1, 1923.....	\$ 12,022,469 52
603	Profit on road and equipment sold.....	
604	Delayed income credits.....	
605	Unrefundable overcharges.....	29 34
606	Donations.....	
607	Miscellaneous credits.....	9,633 27
	Total Credits.....	9,662 61
612	Debit balance transferred from income.....	215,943 26
613	Surplus to sinking and other reserve fund.....	
614	Dividend appropriations of surplus.....	
615	Surplus appropriated for investment in physical property.....	
616	Stock discount extinguished through surplus.....	
617	Debt discount extinguished through surplus.....	
618	Miscellaneous appropriations of surplus.....	
619	Loss on retired road and equipment.....	1,684 47
620	Delayed income debits.....	653,129 00
621	Miscellaneous debits.....	2,262 01
	Total Debits.....	\$ 873,018 74
	Debit Balance at December 31, 1923.....	\$ 12,885,825 65

CANADIAN GOVERNMENT RAILWAYS, INCLUDING ST. JOHN AND QUEBEC RAILWAY

INCOME STATEMENT YEAR ENDING DECEMBER 31, 1923

OPERATING INCOME		Year ending Dec. 31, 1923
A/C.		
501	Railway operating revenues.....	\$ 44,837,053 01
531	Railway operating expenses.....	45,007,692 28
	Railway operating ratio.....	100·38%
	Net revenue from railway operations.....	\$ 170,639 27
532	Railway tax accruals.....	\$ 38,027 78
533	Uncollectable railway revenues.....	3,292 25
	Railway operating income.....	\$ 211,959 30
502	Revenues from miscellaneous operations.....	
534	Expenses of miscellaneous operations.....	
	Net revenue from miscellaneous operations.....	
535	Taxes on miscellaneous operations.....	
	Miscellaneous operating income.....	
	Total operating income.....	\$ 211,959 30
NON-OPERATING INCOME		
503	Hire of freight cars—Credit balance.....	\$ 574,252 70
504	Rent from locomotives.....	283,044 12
505	Rent from passenger train cars.....	
506	Rent from floating equipment.....	
507	Rent from work equipment.....	70,555 84
508	Joint facility rent income.....	118,177 57
509	Income from lease of road.....	23,300 00
510	Miscellaneous rent income.....	149,872 33
511	Miscellaneous non-operating physical property.....	19 37
512	Separately operated properties—Profit.....	
513	Dividend income.....	
514	Income from funded securities.....	
515	Income from unfunded securities and accounts.....	52,021 18
516	Income from sinking and other reserve funds.....	
517	Release of premiums on funded debt.....	
518	Contributions from other companies.....	
519	Miscellaneous income.....	72,604 04
	Total non-operating income.....	\$ 1,343,803 41
	Gross income.....	\$ 1,131,849 11
DEDUCTIONS FROM GROSS INCOME		
536	Hire of freight cars—Debit balance.....	
537	Rent of locomotives.....	30,462 75
538	Rent for passenger train cars.....	183,819 38
539	Rent for floating equipment.....	
540	Rent for work equipment.....	2,653 70
541	Joint facility rents.....	409,316 40
542	Rent for leased roads.....	713,227 55
543	Miscellaneous rents.....	959 96
544	Miscellaneous tax accruals.....	
545	Separately operated properties—Loss.....	
546	Interest on funded debt.....	
547	Interest on unfunded debt.....	3,055 94
548	Amortization of discount on funded debt.....	
549	Maintenance of investment organization.....	
550	Income transferred to other companies.....	
551	Miscellaneous income charges.....	4,296 69
	Total deductions from gross income.....	\$ 1,347,792 37
	Net income.....	\$ 215,943 26

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CANADIAN GOVERNMENT RAILWAYS

CAPITAL ACCOUNT—YEAR ENDED DECEMBER 31, 1923

<i>Intercolonial Railway—</i>		
To cost to December 31, 1922.....	\$ 146,220,881 49	
Construction and betterments during the year....	808,829 20	
		\$ 147,029,710 69
<i>Prince Edward Island Railway—</i>		
To cost to December 31, 1922.....	12,974,553 10	
Construction and betterments during the year....	250,914 23	
		13,225,467 33
<i>New Brunswick and Prince Edward Island—</i>		
To cost to December 31, 1922.....	850,628 44	
Construction and betterments during the year....	19,845 62	
		870,474 06
<i>International Railway—</i>		
To cost to December 31, 1922.....	2,962,908 04	
Construction and betterments during the year....	34,012 72	
		2,996,920 76
<i>National Transcontinental Railway—</i>		
To cost to December 31, 1922.....	169,090,121 55	
Less—Improvements on Lake Superior Branch to December 31, 1922, included in above.....	130,853 09	
	\$ 168,959,268 46	
Construction and betterments during the year....	1,150,012 63	
		170,109,281 09
<i>Moncton and Buctouche Railway—</i>		
To cost to December 31, 1922.....	\$ 292,892 59	
Construction and betterments during the year....	19,826 54	
		312,719 13
<i>Salisbury and Albert Railway—</i>		
To cost to December 31, 1922.....	\$ 508,108 99	
Construction and betterments during the year....	22,949 60	
		531,058 59
<i>St. Martins Railway—</i>		
To cost to December 31, 1922.....	\$ 299,694 59	
Construction and betterments during the year....	26,426 86	
		326,121 44
<i>Elgin and Havelock Railway—</i>		
To cost to December 31, 1922.....	\$ 140,202 30	
Construction and betterments during the year....	12,694 49	
		152,896 79
<i>York and Carleton Railway—</i>		
To cost to December 31, 1922.....	\$ 60,857 90	
Construction and betterments during the year....	683 36	
		61,541 26
<i>Quebec and Saguenay Railway—</i>		
To cost to December 31, 1922.....	\$ 7,756,302 56	
Construction and betterments during the year....	39,552 77	
		7,795,855 33
<i>Caraquet and Gulf Shore—</i>		
To cost to December 31, 1922.....	\$ 705,624 82	
Construction and betterments during the year....	147,795 20	
		853,420 02
<i>Lotbiniere and Megantic Railway—</i>		
To cost to December 31, 1922.....	\$ 353,836 16	
Construction and betterments during the year....	Nil	
		353,836 16
<i>Cape Breton Railway—</i>		
To cost to December 31, 1922.....	\$ 106,306 96	
Construction and betterments during the year....	9,034 27	
		115,341 23
<i>Hudsons Bay Railway—</i>		
To cost to December 31, 1922.....	\$ 14,354,161 76	
Construction and betterments during the year....	25,492 42	
		14,379,654 18
<i>Quebec Bridge—</i>		
To cost of bridge to December 31, 1922.....		22,640,228 46
<i>Long Lac Cut Off—</i>		
Construction and betterments during the year.....		2,177,108 32
<i>Lake Superior Branch—</i>		
Additions and betterments to December 31, 1922.	\$ 130,853 09	
“ “ “ during year.....	227,832 77	
		358,685 86

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<i>Lawlor Building, Toronto—</i>			
Purchase price.....			1,200,000 00
<i>Canadian Government Railways—</i>			
Cost of rolling stock to December 31, 1922.....	\$	35,801,009 65	
Expenditure during the year.....		902,317 99	
	\$	36,703,327 64	
Less—Equipment retired.....		685,053 18	
	\$	36,018,274 46	
Add—Additions and betterments to SS. “Nor-			
thumbderland”.....		40,362 74	
			36,058,637 20
Capital Suspense—Vale Railway.....	\$	49,234 31	
“ “ Branch Line Aid.....		36,485 95	
“ “ Miscellaneous.....			
Branch Lines purchased—balance of			
purchase account—			
Moncton and Buctouche Railway.\$	70,000 00		
New Brunswick and Prince Ed-			
ward Island Railway.....	63,418 77		
		133,418 77	
	\$	219,139 03	
Deduct—			
Capital Account—Overseas Rails.\$	597,497 86		
“ “ Moncton and			
Buctouche Ry.	5,713 40		
		603,211 26	
			384,072 23
			\$ 421,164,885 67

CANADIAN GOVERNMENT RAILWAYS—ST. JOHN AND QUEBEC RAILWAY

EARNINGS, EXPENSES AND RENTAL ACCOUNT—YEAR ENDED DECEMBER 31, 1923

Railway operating revenues.....	\$	272,999 39
Railway operating expenses.....		504,255 45
Deficit.....	\$	231,256 06
In addition to the above amount, 40 p.c. of gross earnings charged to rental was.....		109,271 90
Total deficit.....	\$	340,527 96

CANADIAN GOVERNMENT RAILWAYS

RAIL RENEWAL ACCOUNT—YEAR ENDED DECEMBER 31, 1923

There was a credit balance at January 1, 1923, of.....	\$	52,411 38
Nothing has been charged during the year against the above amount, leaving a credit balance in rail renewal account at December 31, 1923, of.....	\$	52,411 38

EQUIPMENT RENEWAL ACCOUNT—YEAR ENDED DECEMBER 31, 1923

There was a credit balance at January 1, 1923, of.....	\$	1,165,387 52
Charges during the year 1923 for equipment retired and renewals amount- ed to.....		850,344 26
Leaving a credit balance in equipment renewal account at December 31, 1923, of.....	\$	315,043 26

FIRE RENEWAL ACCOUNT—YEAR ENDED DECEMBER 31, 1923

There was a credit balance at January 1, 1923, of.....	\$	30,264 94
There has been charged during the year.....		30,264 94
Balance December 31, 1923.....		Nil

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CANADIAN GOVERNMENT RAILWAYS

STATEMENT OF AVERAGES, YEAR ENDING DECEMBER 31, 1923

Mileage of road operated.....	4,627·71
Total engine mileage.....	15,489·866
Total train mileage.....	12,325·267
Total car mileage.....	263,022·886

Earnings—

Transportation—Rail (Accounts 101 to 112).....	\$ 43,802,362 34
Incidentals (Accounts 113 to 152).....	1,034,690 67

Total.....\$ 44,837,053 01

Operating Expenses—

Rail.....	\$ 45,007,692 28
Water.....	

Total.....\$ 45,007,692 28

Ratio of Earnings to Gross Earnings—

Earnings from transportation—Rail.....	97·69%
“ “ Water.....	
“ Incidentals.....	2·31%

Earnings per mile of road operated.....\$	9,688 82
“ engine mile.....	2 89
“ train mile.....	3 64
“ car mile.....	17·05c.

Ratio of Expenses to Gross Earnings—

Rail.....	102·75%
Water.....	
Expenses per train mile.....\$	3 65
Expenses per mile of road operated.....	9,725 69

Repairs to locomotives.....	3,526,656 37
Repairs to freight cars.....	3,158,049 13
Repairs to passenger cars.....	1,620,590 34
Cost of repairs per locomotive.....	5,148 40
Cost of repairs per freight car.....	132 19
Cost of repairs per passenger car.....	2,226 09

Freight traffic.....	32,003,759 46
Passenger traffic.....	8,670,824 60
Mails and express.....	2,122,792 68
Miscellaneous (A/cs. 103, 104, 105, 108 to 112).....	1,004,985 60
Incidental.....	1,028,338 44
Joint facility.....	6,352 23

Total.....\$ 44,837,053 01

Hire of equipment.....	\$ 710,916 83
Income account.....	66,293 27
Rentals leased roads.....	689,927 55

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CANADIAN GOVERNMENT RAILWAYS

LOCOMOTIVE AND CAR EQUIPMENT AS AT DECEMBER 31, 1923

	On hand January 1, 1923	Added during year	Retired during year	On hand December 31, 1923
<i>Locomotives</i>	699		27	672
<i>Freight—</i>				
Automobile.....	499			499
Box.....	15,581	16	1,013	14,584
Stock.....	1,322	811	11	2,122
Poultry.....	2			2
Refrigerator.....	326		7	319
Eastman heaters.....	198			198
Potato.....	85		6	79
Flat.....	2,241	2	88	2,155
Hart.....	1,072		12	1,060
Coal.....	1,240	11	287	964
Pulpwood.....	1,212	61	51	1,222
Tank.....	68		2	66
Caboose.....	336		6	330
	24,182	901	1,483	23,600
<i>Passenger—</i>				
Business cars.....	26		1	25
Parlor cars.....	2			2
Cafe parlor cars.....	13			13
Cafe coaches.....	4			4
Observation, parlor, buffet.....	9			9
Mountain observation cars.....	2			2
Comp. cafe parlor, sleeping.....	1			1
Buffet sleeping.....	9			9
Compartment cars.....	2			2
Dining cars.....	16		1	15
Sleeping cars.....	64			64
Colonist cars.....	54		1	53
First class cars.....	165			165
Second class cars.....	46		1	45
Passenger and baggage cars.....	110		1	109
Passenger and mail cars.....	4		1	3
Mail and express baggage cars.....	18	2		20
Baggage cars.....	95	2	5	92
Box baggage cars.....	24			24
Postal cars.....	21	2	2	21
Refrigerator express cars.....	32			32
Milk cars.....	3			3
Gasolene Motor Passenger cars.....	1			1
“ “ trailer.....	1			1
Hospital cars.....	2		2	
Lunch counter cars.....	2	1	1	2
Photographers cars.....	1			1
Instruction cars.....	2			2
Vision test cars.....	1			1
Stores supply cars.....	3			3
	733	7	16	724

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CANADIAN GOVERNMENT RAILWAYS

LOCOMOTIVE AND CAR EQUIPMENT AS AT DECEMBER 31, 1923 — *Continued*

	On hand January 1, 1923	Added during year	Retired during year	On hand December 31, 1923
<i>Work—</i>				
Lidgerwoods.....	11			11
Gas cars.....	8			8
Cranes and derricks.....	47		2	45
Flangers.....	97	2	1	98
Ditchers.....	8			8
Ballast spreaders and trimmers.....	15			15
Pile drivers.....	4			4
Steam shovels.....	19			19
Snow ploughs.....	139		4	135
Boarding cars.....	1,063	67	47	1,083
Engineers' cars.....	2			2
Stores cars.....	2			2
Auxiliary cars.....	134	15		149
Cabin cars and idlers.....	8			8
Cinder cars.....	91	18	18	91
Road repair cars.....	9			9
Air dump.....	38			38
Transfer flats.....	15			15
Water tanks.....	6	2	1	7
Fire fight tanks.....	7	1		8
Bridge tanks.....	1			1
Concrete mixers.....	4			4
Sand blast cars.....	1			1
Well boring machine cars.....	2			2
Test weight and scale test cars.....	2			2
Centrifugal pump.....	1			1
Ice cars.....	2			2
Shop service cars.....	4			4
Rail saw cars.....	1			1
Oil tank cars.....	1			1
Paint cars.....	1			1
Dump cars.....	16			16
	1,759	105	73	1,791

NOTE.—The cars shown as "added during year" opposite the several classes concerned, consist entirely of cars transferred from other classes, and some are also included in figures shown as "retired during year" opposite the classes from which they were transferred. No new cars were acquired.

CANADIAN GOVERNMENT RAILWAYS EMPLOYEES' RELIEF AND INSURANCE ASSOCIATION

STATEMENT OF RECEIPTS AND EXPENDITURES FROM JANUARY 1 TO DECEMBER 31, 1923

RECEIPTS

Credit balance on December 31, 1922.....	\$ 108,340 62
Amount of premiums collected from Canadian National Railways' pay-lists.....	\$ 222,947 40
Premiums collected from railways' vouchers.....	2,676 01
Cash premiums collected by railways.....	66 47
Contributions from Canadian National Railways.....	15,000 00
	240,689 88
Cash members not on duty, refunds, etc.....	\$ 1,963 51
Premiums from S. and A. vouchers.....	2,938 42
Premiums from retired members.....	4,838 38
Annual fees.....	1,211 25
Examination fees.....	112 00
Interest on monthly balances and bonds.....	5,417 58
	16,481 14
Total Receipts.....	365,511 64

EXPENDITURES

Sick and accident indemnity.....	\$ 99,785 88
Medical and surgical attendance.....	50,983 86
	<u>\$ 150,769 74</u>
Temporary Employees' Accident Fund.....	25,954 95
Death and total disability claims.....	65,000 00
Examination fees.....	56 00
	<u>\$ 241,780 69</u>

OPERATING EXPENSES

Sick and Accident Fund, Temporary Employees' Accident Fund, Retired Employees, Death and Total Disability Fund.....	19,923 05	
	<u>261,703 74</u>	
Difference.....		\$ 103,807 90
Less outstanding liabilities.....		<u>14,000 00</u>
Estimated net surplus December 31, 1923.....		\$ 89,807 90

SICK AND ACCIDENT FUND (REGULAR AND TEMPORARY)

This fund shows a surplus December 31, 1923.....	61,240 55
--	-----------

DEATH AND TOTAL DISABILITY FUND

The statement shows an expenditure on account of death and total disability claims of.....	65,000 00
This statement shows that one hundred and thirty-two deaths and total disability claims were assessed and paid during the year.....	
One hundred and eleven death claims, due to natural causes, aggregating...	54,750 00
Nineteen death claims, due to accidental injuries, aggregating.....	<u>9,000 00</u>
	\$ 63,750 00
Two total disability claims, aggregating.....	<u>1,250 00</u>
	<u>\$ 65,000 00</u>

C. B. TRITES,
Secretary.

W. F. SEARS,
Auditor.

The death and total disability, also the Temporary Employees' Accident Fund,
show 142 death claims during the year.

STATEMENT SHOWING MILEAGE OF CANADIAN GOVERNMENT RAILWAYS
AS AT DECEMBER 31, 1923

	Main Line		Yard track and Sidings	Total
	1st track	2nd track		
Atlantic Region.....	2,209.35	46.39	694.67	2,950.41
Central Region.....	1,567.44	22.24	380.67	1,970.35
Western Region, including Hudson Bay Railway.....	663.92	4.80	225.20	893.92
Leased lines—Atlantic Region.....	164.25		15.42	179.67
“ Central “.....	5.30		0.15	5.45
Joint lines—Central “.....	2.96	2.96		5.92
Running rights—Atlantic Region.....	13.96			13.96
“ Central “.....	39.90*	38.35*		78.25
“ Western “.....	0.53			0.53
	<u>4,667.61</u>	<u>114.74</u>	<u>1,316.11</u>	<u>6,098.46</u>

*Running rights over Grand Trunk Railway.

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INTERCOLONIAL AND PRINCE EDWARD ISLAND RAILWAYS EMPLOYEES' PROVIDENT FUND

STATEMENT OF RECEIPTS AND EXPENDITURES DURING THE YEAR ENDED DECEMBER 31, 1923

Balance to the credit of the fund on December 31, 1922.....	\$ 527,053 35
Contributions made by employees during the year, being one and one-half per cent of their monthly salary and wages, were.....	\$ 283,290 62
The contributions made by the railways were.....	100,000 00
Amounts received to increase retiring allowance of all retired employees receiving less than \$30 per month, in order that the minimum allowance now paid under the Act, viz., \$20, might be increased to \$30 per month, in accordance with vote No. 473, whereby an amount was placed in the estimates to supplement retiring allowances payable under the provisions of the Intercolonial and Prince Edward Island Railways Employees' Provident Fund, including from January 1 to December 31, 1923.....	47,386 79
	<hr/> 430,677 41
Amounts received for refunds, etc.....	1,057 13
Interest accrued (at three per cent).....	12,088 97
	<hr/> \$ 970,876 86

The amount contributed by the employees is shown to exceed by \$183,290.62 the amount contributed by the railways. By reference to Section 4 of the Provident Fund Act, it will be noted that the maximum sum of railways are authorized to contribute to the fund in any one year must not exceed \$100,000.

The expenditures were:—

For retiring allowances.....	\$ 478,893 24
For allowances made to retired employees receiving less than \$30 per month, to increase the minimum allowance in accordance with vote No. 473, whereby an amount was placed in the estimates to supplement retiring allowances payable under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund, including from January 1 to December 31, 1923.....	47,386 79
For contributions refunded in the cases of deceased employees..	11,077 62
For contributions refunded, which were deducted in error.....	925 17
For contributions refunded to discharged employees, etc.....	12,215 90
Medical examinations for probationers entering the service, etc..	592 00
Medical examination for employees retiring from the service....	10 00
Medical examinations (special and expenses).....	27 00
For election expenses.....	862 02
For salaries and travelling expenses, Secretary's office and proportion of salary of Chief Medical Officer.....	12,653 30
For stationery, printing, postage, etc.....	997 77
	<hr/> 565,640 81
Balance to the credit of the fund on December 31, 1923.....	\$ 405,236 05
It will be noted by the above statement of receipts and expenditures that the amount of contributions received from the railways and from the employees during the year were.....	430,677 41
And the expenditures were.....	565,640 81
Showing that during the year the expenditures exceeded the receipts.....	134,963 40
The gross surplus, including interest, to the credit of the fund on December 31, 1923, was.....	405,236 05

L. S. BROWN,
Chairman.

C. B. TRITES,
Secretary.

CANADIAN GOVERNMENT RAILWAYS

STATEMENT SHOWING THE AMOUNT CREDITED TO THE CANADIAN GOVERNMENT RAILWAYS EMPLOYEES' RELIEF AND INSURANCE ASSOCIATION, BY THE CANADIAN NATIONAL RAILWAYS DURING THE YEAR ENDED DECEMBER 31, 1923

Amount of premiums collected from the Canadian National Railways' pay-lists.....	\$ 222,947 40
Premiums collected from railways' vouchers.....	2,676 01
Annual contribution from the Canadian National Railways.....	15,000 00
Canadian National Railways' cash premiums.....	66 47
	<hr/>
Total.....	\$ 240,689 88

C. B. TRITES,
Secretary.

W. F. SEARS,
Auditor.

THE CENTRAL VERMONT RAILWAY
TWENTY-FOURTH ANNUAL REPORT

The Central Vermont Railway is operated under separate management but controlled by the Canadian National Railway Company.
Mileage operated during 1923 was as follows:—

SOUTHERN DIVISION

1st District—

New London to White River Junction.....	183.97 miles
Montville to Palmertown.....	2.52 “
Fitchville Junction to Fitchville.....	1.64 “
East Northfield to Brattleboro.....	10.25 “

2nd District—

Brattleboro to South Londonderry.....	35.44 miles
---------------------------------------	-------------

NORTHERN DIVISION

3rd District—

White River Junction to St. Albans.....	117.90 miles
Bethel to Quarries.....	5.39 “
Montpelier Junction to Williamstown.....	14.03 “
Barre Junction to Barre.....	1.44 “
Burlington to Essex Junction.....	7.79 “
Essex Junction to Cambridge Junction.....	25.96 “

4th District—

St. Albans to St. Johns.....	41.14 miles
Fonda Junction to Rouses Point.....	18.15 “
St. Albans to Richford.....	27.40 “

*5th District—

S. S. and C. Junction to Waterloo.....	40.23 miles
St. Lambert to Frelighsburg.....	50.26 “
Marieville to St. Cesaire.....	8.60 “

Total.....	592.11 miles
------------	--------------

* Operated by C. V. Railway to October 31, 1923.
Operated by C. N. Railway after November 1, 1923.

SUMMARY OF YEAR'S OPERATIONS

Gross receipts.....	\$ 8,627,980 41
Gross expenses.....	7,677,080 80
Balance.....	\$ 950,899 61
Taxes.....	243,114 36
Balance.....	\$ 707,785 25
Net debit from rentals.....	37,038 02
Balance.....	\$ 670,747 23
Hire of equipment, Dr. balance.....	578,614 65
Balance.....	\$ 92,132 58
Interest on securities held by the company.....	3,000 00
Balance.....	\$ 95,132 58
Fixed charges.....	1,176,808 33
Net result (deficit).....	\$ 1,081,675 75

Commenting on the above the Board of Directors have this to say:—
The past year was one of varying conditions. Beginning with October, 1922, an unprecedented volume of traffic was delivered the company to handle, greater than any before sustained. This increased rapidly until, through want

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of the normal relief, which we might expect from our southern connections, a car congestion took place. Passing tracks and yards became blocked and although no embargo was placed on the company's route the cost of operation was extremely high. The road was not cleared of this congestion until about the first of April of this year. Coupled with this strain was the character of the winter, which was severe and increased the operating expenses to a marked degree. Bearing these points in mind, therefore, the result is not out of reason.

In the annual report for 1922 the potential earnings of the property on the basis of an average daily tonnage of 3,500,000 gross ton miles was explained and steps have been taken along a well constructed programme to build the property up to the requisite condition to handle the traffic most efficiently. It is well to bear in mind, however, at this point, that under the Interstate Commerce Commission rules of accounting a certain designated portion of the charges contingent to improvements must be applied to so-called operating expenses, and not to the capital account. The result is that, during the succeeding four or five years, while the road is undergoing the required improvements, there will be a heavy charge to operation. This charge will no doubt for a year or two more than offset the gradually increasing efficiency of operation until the point of equalization is reached, and from then on the road will be well able to support itself and in a few years absorb its adverse profit and loss account.

Volume of tonnage is of course the governing factor and without firm assurance that at least a stable 3,500,000 gross ton mile daily average is to be forthcoming the whole policy of future development and conduct must be radically modified.

A settlement with the United States Government, for the period of federal control was effected by which your company pays to the Government \$700,000 on a seven-year basis. This settlement was felt to be eminently satisfactory and equitable to both parties.

On November first the Central Vermont leased to the Canadian National the so-called Fifth District which comprises approximately one hundred miles of railroad in Canada, being the Stanstead, Shefford and Chambly Railroad and the Montreal and Province Line Railroad. This arrangement was concluded partially on account of the duties imposed by the Dominion on equipment of American manufacture used by the Central Vermont, on these Canadian lines, and partially because the costs of operation proved to be less, after a thorough study, if handled by the Canadian National.

INCOME ACCOUNT

Operating Income—

Railway operating revenues.....	\$ 8,627,980 41	
Railway operating expenses.....	7,677,080 80	
Net revenue from railway operations.....		\$ 950,899 61
Railway tax accruals.....	243,114 36	
Uncollectible railway revenue.....	581 66	\$ 243,696 02
Total operating income.....		\$ 707,203 59

Non-Operating Income—

Rent from locomotives.....	\$ 6,215 22	
Rent from passenger train cars.....	65,573 72	
Rent from work equipment.....	1,039 50	
Joint facility rent income.....	28,515 19	
Income from lease of road.....	4,972 48	
Miscellaneous rent income.....	7,520 87	
Income from unfunded securities and accounts.....	6,488 61	
Income from funded securities and accounts.....	3,000 00	
Miscellaneous income.....	1,065 80	
Total non-operating income.....		\$ 124,391 39
Gross income.....		\$ 831,594 98

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INCOME ACCOUNT—Continued.

Deductions from Gross Income—

Hire of freight cars—Dr. balance.....	\$ 465,095 42
Rent for locomotives.....	103,821 77
Rent for passenger train cars.....	81,604 90
Rent for work equipment.....	921 00
Joint facility rents.....	6,384 69
Miscellaneous rents.....	28,627 50
Rent for leased roads.....	217,099 26
Interest on funded debt.....	944,902 39
Interest on unfunded debt.....	6,834 40
Amortization of discount on funded debt.....	14,806 68
Miscellaneous income charges.....	43,172 72

Total deductions from gross income..... \$ 1,913,270 73

Net deficit \$ 1,081,675 75

PROFIT AND LOSS ACCOUNT

Net deficit at December 31, 1922..... \$ 2,765,681 16

Miscellaneous adjustment credit..... 524,706 91

Deficit..... \$ 2,240,974 25

Deficit in income account for the year..... 1,081,675 75

Depreciation on equipment retired during the year from date of purchase to June 30, 1907..... 45,030 80

Net deficit at December 31, 1923..... \$ 3,367,680 80

BALANCE SHEET, DECEMBER 31, 1923

ASSETS

Investments—

Investment in road and equipment... \$19,240,769 21

Improvements on leased railway property..... 509,964 65 \$19,750,733 86

Investments in affiliated companies—

Stocks..... \$ 4,973,914 92

Advances..... 3,638,485 36 8,612,400 28

Other investments—

Bonds..... \$ 75,000 00

Miscellaneous..... 133 30 75,133 30

Total investments..... \$28,438,267 44

Current Assets—

Cash..... \$ 736,293 56

Special deposits..... 19,836 00

Loans and bills receivable..... 5,000 00

Traffic and car service balances receivable..... 250,546 07

Net balance receivable from agents and conductors... 93,042 35

Miscellaneous accounts receivable..... 688,234 57

Material and supplies..... 901,227 01

Interest and dividends receivable..... 6,584 16

Other current assets..... 93,934 47

Total current assets..... \$ 2,794,698 19

Deferred Assets—

Working fund advances..... 1,640 59

Total deferred assets..... 1,640 59

Unadjusted Debits—

Rents and insurance premiums paid in advance..... \$ 6,172 70

Discount on funded debt..... 96,399 56

Other unadjusted debits..... 159,161 87

Securities issued or assumed—Unpledged..... 388,100 00

Securities issued or assumed—Pledged..... 369,000 00

Total unadjusted debits..... 1,018,834 13

Grand total..... \$32,253,440 35

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LIABILITIES

<i>Stock—</i>		
Authorized, 30,000 shares at \$100 each.....	\$ 3,000,000 00	
Issued.....	\$ 2,984,600 00	
Scrip.....	15,400 00	\$ 3,000,000 00
<i>Long-term Debt—</i>		
Funded debt unmatured, Refunding—		
Mortgage 5% Gold Bonds.....	\$13,588,900 00	
Equipment Trust Notes "E".....	607,000 00	
United States Government Note.....	128,000 00	
United States Government Note.....	39,000 00	
United States Government Note.....	700,000 00	
Non-negotiable debt to affiliated companies—		
Notes.....	8,041,905 52	
Open accounts.....	5,840,512 15	
Total long-term debt.....		28,945,317 67
<i>Current Liabilities—</i>		
Loans and bills payable.....	75,000 00	
Traffic and car service balances payable.....	400,792 68	
Audited accounts and wages payable.....	1,524,564 38	
Miscellaneous accounts payable.....	5,396 69	
Interest matured unpaid.....	15,775 48	
Funded debt matured unpaid.....	17,100 00	
Unmatured interest accrued.....	134,525 05	
Other current liabilities.....	63,624 88	
Total current liabilities.....		2,236,779 16
<i>Deferred Liabilities—</i>		
Other deferred liabilities, miscellaneous.....	226,311 87	
Other deferred liabilities, United States Government.....	481 80	
Total deferred liabilities.....		226,793 67
<i>Unadjusted Credits—</i>		
Accrued depreciation—Road.....	144,446 06	
Accrued depreciation—Equipment.....	705,260 83	
Tax liabilities.....	150,035 37	
Other unadjusted credits.....	212,488 39	
Total unadjusted credits.....		1,212,230 65
<i>Profit and Loss Balance (Deficit).....</i>		3,367,680 80
<i>Contingent Liabilities—</i>		
In respect of principal of and interest on \$200,000 par value First Mortgage 4% Bonds of the Montreal and Province Line Railway Company.		
Grand total.....		\$32,253,440 35

COMPARATIVE STATEMENT OF EARNINGS, EXPENDITURES AND RESULT OF OPERATION

	REVENUE	
	Year ended Dec. 31, 1923	Year ended Dec. 31, 1922
Freight.....	\$ 6,345,777 50	\$ 5,677,849 89
Passenger.....	1,307,523 58	1,207,451 76
Mail and express.....	333,828 92	305,346 18
Other revenue from transportation.....	492,765 73	293,268 75
Revenue from operations other than transportation.....	131,403 52	126,423 11
Dining and buffet service.....	16,681 16	16,286 50
Total revenue.....	\$ 8,627,980 41	\$ 7,626,626 19
	EXPENSES	
Maintenance of way and structures.....	\$ 1,339,133 06	\$ 1,045,831 74
Maintenance of equipment.....	1,487,216 82	1,092,053 62
Traffic.....	160,463 28	150,454 71
Transportation.....	4,430,719 04	3,949,302 15
Miscellaneous operations.....	19,239 68	18,933 67
General.....	249,879 61	266,181 59
Transportation for investment—Cr.....	9,570 69	2,656 86
Total operating expenses.....	\$ 7,677,080 80	\$ 6,520,100 62

EXPENSES—Continued.

Balance.....	\$ 950,899 61	\$ 1,106,525 57
Net Dr. from rentals, etc.....	37,038 02	201,595 42
Balance.....	\$ 913,861 59	\$ 904,930 15
Taxes	243,114 36	223,375 59
Balance.....	\$ 670,747 23	\$ 681,554 56
Hire of equipment—Dr. balance.....	578,614 65	506,519 18
Balance.....	\$ 92,132 58	\$ 175,035 38

EXTRA RECEIPTS

Interest on securities held by the company, etc.....	\$ 3,000 00	\$ 3,000 00
Total.....	\$ 95,132 58	\$ 178,035 38
Fixed charges.....	1,176,808 33	914,849 57
Net result.....	*\$1,081,675 75	*\$ 736,814 19

*Deficit.

COMPARATIVE STATEMENT OF FREIGHT AND PASSENGER TRAIN EARNINGS
PER TON AND PER PASSENGER MILE

FREIGHT

	Year ended Dec. 31, 1923	Year ended Dec. 31, 1922
Revenue train miles.....	1,115,200	959,769
Freight earnings.....	\$ 6,345,777 50	\$ 5,677,849 89
Earnings per freight train mile.....	\$ 5 69	\$ 5 90
Tons carried.....	4,567,926	3,865,689
Tons carried one mile.....	418,834,420	369,128,514
Earnings per ton mile.....	\$.0152	\$.0153

PASSENGER

	Year ended Dec. 31, 1923	Year ended Dec. 31, 1922
Revenue train miles.....	969,405	923,448
Passenger earnings.....	\$ 1,922,050 09	\$ 1,756,653 86
Earnings per passenger train mile.....	\$ 1 98	\$ 1 90
Passengers carried.....	1,013,722	1,015,097
Passengers carried one mile.....	35,862,987	33,149,915
Earnings per passenger per mile.....	\$.0365	\$.0364

Earnings from express and mails are included in passenger train earnings.
Earnings per passenger mile do not include express and mail earnings.

Freight carried amounted to 4,568,926 tons compared with 3,865,689 tons during 1922. This was made up of the following classes of merchandise, given in percentage:—

	1923	1922
Products of agriculture.....	20.643	21.872
Products of animals.....	5.361	5.919
Products of mines.....	24.838	19.290
Products of forests.....	13.724	14.234
Manufactures and miscellaneous.....	28.597	31.800
L. C. L. freight.....	6.837	6.885
Total traffic.....	100.000	100.000

ENGINE MILEAGE

	Year ended Dec. 31, 1923	Year ended Dec. 31, 1922
Freight.....	1,145,085	1,034,295
Passenger.....	978,041	922,855
Mixed.....	69,138	69,344
Special.....	290	825
Switching.....	691,957	590,592
Total revenue miles.....	2,884,511	2,617,911
Non-revenue miles.....	54,352	41,512
Total.....	2,938,863	2,659,423

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TRAIN MILEAGE

	Year ended Dec. 31, 1923	Year ended Dec. 31, 1922
Freight	1,060,523	910,678
Passenger.....	956,023	908,824
Mixed.....	66,683	63,733
Special.....	216	825
Total revenue miles.....	2,083,445	1,884,060
Non-revenue miles.....	44,523	41,512
Total.....	2,127,968	1,925,572

CAR MILEAGE

	Year ended Dec. 31, 1923	Year ended Dec. 31, 1922
Passenger.....	4,456,641	4,379,694
Freight.....	34,345,498	29,008,828
Total.....	38,802,139	33,388,522

EQUIPMENT

	On hand January 1, 1923	On hand January 1, 1924
<i>Locomotives—</i>		
Passenger.....	30	26
Freight.....	65	56
Switch.....	4	4
Total.....	99	86
<i>Passenger Cars—</i>		
Coach.....	48	46
Cafe-parlor.....	2	...
Parlor.....	2	2
Dining.....	1	1
Combination passenger and baggage.....	10	10
Baggage, mail and express.....	25	24
Milk.....	20	19
Total.....	108	102
<i>Freight and Work Cars—</i>		
Freight—		
Box.....	1,871	1,855
Refrigerator.....	5	...
Stock.....	7	6
Coal.....	200	200
Flat.....	413	338
Caboose.....	40	43
Work—		
Cinder.....	33	40
Wreck.....	17	20
Snowplows.....	8	8
Construction.....	67	67
Scraper.....	15	15
Official.....	1	1
Store.....	1	1
Total.....	2,678	2,594

INCOME ACCOUNT, CANADIAN NATIONAL RAILWAYS,
(INCLUDING CENTRAL VERMONT RAILWAY)

- 1. Income Account Canadian National Railways, including Central Vermont Railway, for years ending Decemer 31, 1923 and 1922.
- 2. Income Account Canadian National Railway Lines in Canada for years ending December 31, 1923 and 1922.
- 3. Income Account Canadian National Railway Lines in United States for years ending Decemer 31, 1923 and 1922.
- 4. Statement of Advances made by Dominion Government during 1923 and total to December 31, 1923.

CANADIAN NATIONAL RAILWAYS (INCLUDING CENTRAL VERMONT)

INCOME ACCOUNT YEARS ENDING DECEMBER 31, 1923 AND 1922

GROSS OPERATING REVENUE

	1923	1922
Canadian National Railways Lines in Canada.....	\$ 216,578,175 89	\$ 203,062,344 56
Canadian National Railways Lines in United States..	38,348,280 15	30,996,680 40
Total Canadian National Railways.....	\$ 254,926,456 04	\$ 234,059,025 05
Central Vermont Railway.....	8,627,980 41	7,626,626 19
Total.....	\$ 263,554,436 45	\$ 241,685,651 24

GROSS OPERATING EXPENSES

Canadian National Railways Lines in Canada.....	\$ 204,921,713 26	\$ 205,572,978 49
Canadian National Railways Lines in United States..	29,768,179 69	25,599,335 01
Total Canadian National Railways.....	\$ 234,689,892 95	\$ 231,172,313 50
Central Vermont Railway.....	7,677,080 80	6,520,100 62
Total.....	\$ 242,366,973 75	\$ 237,692,414 12

NET REVENUE OR DEFICIT FROM RAILWAY OPERATIONS

Canadian National Railway Lines in Canada.....	\$ 11,656,462 63	\$ 3,510,633 84
Canadian National Railways Lines in United States..	8,580,100 46	5,397,345 39
Total Canadian National Railways.....	\$ 20,236,563 09	\$ 2,886,711 55
Central Vermont Railway.....	950,899 61	1,106,525 57
Total.....	\$ 21,187,462 70	\$ 3,993,237 12

TAX ACCRUALS, UNCOLLECTIBLE REVENUES AND MISCELLANEOUS OPERATIONS

Canadian National Railways Lines in Canada.....	\$ 2,701,407 43	\$ 2,678,118 85
Canadian National Railways Lines in United States..	1,261,916 85	1,436,101 04
Total Canadian National Railways.....	\$ 3,963,324 28	\$ 4,114,219 89
Central Vermont Railway.....	243,696 02	225,150 49
Total.....	\$ 4,207,020 30	\$ 4,339,370 38

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TOTAL OPERATING INCOME OR DEFICIT

Canadian National Railways Lines in Canada.....	\$ 8,955,055 20	\$ 5,188,752 69
Canadian National Railways Lines in United States..	7,318,183 61	3,961,244 35
Total Canadian National Railways.....	\$ 16,273,238 81	1,227,598 34
Central Vermont Railway.....	707,203 59	881,375 08
Total.....	\$ 16,980,442 40	\$ 14,111 36

NON-OPERATING INCOME

	1923	1922
Canadian National Railways Lines in Canada.....	\$ 8,390,581 69	\$ 8,877,050 73
Canadian National Railways Lines in United States..	505,500 21	1,178,317 10
Total Canadian National Railways.....	\$ 7,885,081 48	\$ 10,055,367 83
Central Vermont Railway.....	124,391 39	137,554 88
Total.....	\$ 8,009,472 87	\$ 10,192,922 71

DEDUCTIONS FROM GROSS INCOME

Canadian National Railways Lines in Canada.....	\$ 2,040,542 38	\$ 411,243 21
Canadian National Railways Lines in United States..	8,616,128 90	6,976,237 95
Total Canadian National Railways.....	\$ 10,656,671 28	\$ 7,387,481 16
Central Vermont Railway.....	968,368 34	959,526 28
Total.....	\$ 11,625,039 62	\$ 8,347,007 44

TOTAL INCOME OR DEFICIT BEFORE FIXED CHARGES

Canadian National Railways Lines in Canada.....	\$ 15,305,094 51	\$ 3,277,054 83
Canadian National Railways Lines in United States..	1,803,445 50	1,836,676 50
Total Canadian National Railways.....	\$ 13,501,649 01	\$ 1,440,378 33
Central Vermont Railway.....	136,773 36	59,403 68
Total.....	\$ 13,364,875 65	\$ 1,499,782 01

FIXED CHARGES

Canadian National Railway Lines in Canada—		
Interest due Public.....	\$ 34,125,745 92	\$ 33,723,877 40
Interest due Government.....	30,157,943 67	24,748,151 73
	\$ 64,283,689 59	\$ 58,472,029 13
Canadian National Railways Lines in United States—		
Interest due Public.....	915,634 36	928,446 98
Canadian National Railways.....	\$ 65,199,323 95	\$ 59,400,476 11
Central Vermont Railway, due Public.....	498,287 61	473,411 80
“ “ due Canadian National Railways.....	446,614 78	322,806 07
	\$ 944,902 39	\$ 796,217 87
Total Canadian National Railways and Central Vermont Railway.....	\$ 66,144,226 34	\$ 60,196,693 98

TOTAL DEFICIT

Canadian National Railways Lines in Canada.....	\$ 48,978,595 08	\$ 55,194,974 30
Canadian National Railways Lines in United States..	2,719,079 86	2,765,123 48
Total Canadian National Railways.....	\$ 51,697,674 94	\$ 57,960,097 78
Central Vermont Railway.....	1,081,675 75	736,814 19
Total Deficit.....	\$ 52,779,350 69	\$ 58,696,911 97

NOTE.—In the above Statements the principal inter-corporate transactions have been eliminated.

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CANADIAN NATIONAL RAILWAYS—LINES IN CANADA

INCOME ACCOUNT YEARS ENDING DECEMBER 31, 1923 AND 1922

GROSS OPERATING REVENUE

	1923	1922
Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 90,467,437 52	\$ 83,633,964 08
Canadian Northern Railway System.....	60,542,307 39	59,152,070 12
Canadian Government Railways.....	44,837,053 01	40,939,945 76
Grand Trunk Pacific Railway.....	20,731,377 97	19,336,364 69
Canadian National Railways Lines in Canada....	\$ 216,578,175 89	\$ 203,062,344 65

GROSS OPERATING EXPENSES

Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 72,792,855 00	\$ 75,925,665 67
Canadian Northern Railway System.....	63,151,661 98	62,468,047 72
Canadian Government Railways.....	45,007,692 28	43,436,667 67
Grand Trunk Pacific Railway.....	23,969,504 00	23,741,597 43
Canadian National Railways Lines in Canada....	\$ 204,921,713 26	\$ 205,572,978 49

NET REVENUE OR *DEFICIT* FROM RAILWAY OPERATIONS

Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 17,674,582 52	\$ 7,707,298 41
Canadian Northern Railway System.....	2,609,354 59	3,315,977 60
Canadian Government Railways.....	170,639 27	2,496,721 91
Grand Trunk Pacific Railway.....	3,238,126 03	4,405,232 74
Canadian National Railways Lines in Canada....	\$ 11,656,462 63	\$ 2,510,633 84

TAX ACCRUALS, UNCOLLECTIBLE REVENUES AND MISCELLANEOUS OPERATIONS

Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 1,338,486 21	\$ 1,352,401 01
Canadian Northern Railway System.....	972,864 60	1,048,070 60
Canadian Government Railways.....	41,320 03	29,744 02
Grand Trunk Pacific Railway.....	348,736 59	247,903 22
Canadian National Railways Lines in Canada....	\$ 2,701,407 43	\$ 2,678,118 85

TOTAL OPERATING INCOME OR *DEFICIT*

Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 16,336,096 31	\$ 6,354,897 40
Canadian Northern Railway System.....	3,582,219 19	4,364,048 20
Canadian Government Railways.....	211 959 30	2,526,465 93
Grand Trunk Pacific Railway.....	3,586,862 62	4,653,135 96
Canadian National Railways Lines in Canada....	\$ 8,955,055 20	\$ 5,188,752 69

NON-OPERATING INCOME

	1923	1922
Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 4,670,778 53	\$ 4,747,163 74
Canadian Northern Railway System.....	2,984,110 75	3,143,297 58
Canadian Government Railways.....	607,888 15	843,298 38
Grand Trunk Pacific Railway.....	127,804 25	143,291 03
Canadian National Railways Lines in Canada....	\$ 8,390,581 69	\$ 8,877,050 73

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DEDUCTIONS FROM GROSS INCOME

Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 1,812,863 19	\$ 73,424 57
Canadian Northern Railway System.....	1,139,462 47	618,908 95
Canadian Government Railways.....	611,872 11	1,227,490 38
Grand Trunk Pacific Railway.....	1,528,655 39	1,538,640 69
Canadian National Railways Lines in Canada....	\$ 2,040,542 38	\$ 411,243 21

TOTAL INCOME OR DEFICIT BEFORE FIXED CHARGES

Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 19,194,011 65	\$ 11,028,636 57
Canadian Northern Railway System.....	1,737,570 90	1,869,719 57
Canadian Government Railways.....	215,943 26	2,910,657 93
Grand Trunk Pacific Railway.....	1,935,402 98	2,971,204 24
Canadian National Railways Lines in Canada....	\$ 15,305,094 51	\$ 3,277,054 83

FIXED CHARGES

Canadian National Railways (including Grand Trunk Railway in Canada)—		
Interest due to Public.....	\$ 14,179,129 26	\$ 13,772,127 35
Interest due the Government.....	5,999,898 75	4,745,762 61
	\$ 20,179,028 01	\$ 18,517,889 96
Canadian Northern Railway System—		
Interest due the Public.....	\$ 15,517,659 58	\$ 16,388,829 55
Interest due the Government.....	18,701,675 52	15,796,371 96
	\$ 34,219,335 10	\$ 32,185,201 51
Grand Trunk Pacific Railway—		
Interest due the Public.....	\$ 4,428,957 08	\$ 3,562,920 50
Interest due the Government.....	2,823,801 42	2,070,535 53
Interest on Receivers Certificates.....	2,632,567 98	2,135,481 63
	\$ 9,885,326 48	\$ 7,768,937 66
Canadian National Railways Lines in Canada....	\$ 64,283,689 59	\$ 58,472,029 13

TOTAL DEFICIT

Canadian National Railways (including Grand Trunk Railway in Canada).....	\$ 985,016 36	\$ 7,489,253 39
Canadian Northern Railway System.....	35,956,906 00	34,054,921 08
Canadian Government Railways.....	215,943 26	2,910,657 93
Grand Trunk Pacific Railway.....	11,820,729 46	10,740,141 90
Canadian National Railways Lines in Canada....	\$ 48,978,595 08	\$ 55,194,974 30

CANADIAN NATIONAL RAILWAYS—LINES IN THE UNITED STATES

INCOME ACCOUNT YEARS ENDING DECEMBER 31, 1923 AND 1922

GROSS OPERATING REVENUE

	1923	1922
Grand Trunk Lines in New England.....	\$ 3,515,000 00	\$ 3,123,182 90
Grand Trunk Western Lines.....	32,471,522 74	25,875,124 65
Duluth, Winnipeg and Pacific Railway.....	2,361,757 41	1,998,372 85
Canadian National Railways in United States....	\$ 38,348,280 15	\$ 30,996,680 40

GROSS OPERATING EXPENSES

Grand Trunk Lines in New England.....	\$ 4,006,702 84	\$ 3,180,273 38
Grand Trunk Western Lines.....	23,679,714 70	20,527,991 87
Duluth, Winnipeg and Pacific Railway.....	2,081,762 15	1,891,069 76
Canadian National Railways in United States....	\$ 29,768,179 69	\$ 25,599,335 01

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NET REVENUE OR *DEFICIT* FROM RAILWAY OPERATIONS

Grand Trunk Lines in New England.....	\$ 491,702 84	\$ 57,090 48
Grand Trunk Western Lines.....	8,791,808 04	5,347,132 78
Duluth, Winnipeg and Pacific Railway.....	279,995 26	107,303 09
Canadian National Railways in United States....	\$ 8,580,100 46	\$ 5,397,345 39

TAX ACCRUALS, UNCOLLECTIBLE REVENUES AND MISCELLANEOUS OPERATIONS

Grand Trunk Lines in New England.....	\$ 196,809 00	\$ 199,629 38
Grand Trunk Western Lines.....	946,068 69	1,131,113 17
Duluth, Winnipeg and Pacific Railway.....	119,039 16	105,358 49
Canadian National Railways in United States....	\$ 1,261,916 85	\$ 1,436,101 04

TOTAL OPERATING INCOME OR *DEFICIT*

Grand Trunk Lines in New England.....	\$ 688,511 84	\$ 256,719 86
Grand Trunk Western Lines.....	7,845,739 35	4,216,019 61
Duluth, Winnipeg and Pacific Railway.....	160,956 10	1,944 60
Canadian National Railways in United States....	\$ 7,318,183 61	\$ 3,961,244 35

NON-OPERATING INCOME

Grand Trunk Lines in New England.....	\$ 373,338 52	\$ 136,414 18
Grand Trunk Western Lines.....	124,743 34	1,032,318 74
Duluth, Winnipeg and Pacific Railway.....	7,418 35	9,584 18
Canadian National Railways in United States....	\$ 505,500 21	\$ 1,178,317 10

DEDUCTIONS FROM GROSS INCOME

Grand Trunk Lines in New England.....	\$ 1,501,117 82	\$ 1,268,223 60
Grand Trunk Western Lines.....	7,049,728 29	5,662,953 92
Duluth, Winnipeg and Pacific Railway.....	65,282 79	45,060 43
Canadian National Railways in United States....	\$ 8,616,128 90	\$ 6,976,237 95

TOTAL INCOME OR *DEFICIT* BEFORE FIXED CHARGES

Grand Trunk Lines in New England.....	\$ 2,562,968 18	\$ 1,388,529 28
Grand Trunk Western Lines.....	671,267 72	414,615 57
Duluth, Winnipeg and Pacific Railway.....	88,254 96	33,531 65
Canadian National Railways in United States....	\$ 1,803,445 50	\$ 1,836,676 50

FIXED CHARGES

Grand Trunk Lines in New England—		
Interest due the Public.....		
Interest due Government.....		
Grand Trunk Western Lines—		
Interest due the Public.....	\$ 635,114 64	\$ 648,247 14
Interest due Government.....		
Duluth, Winnipeg and Pacific—		
Interest due the Public.....	\$ 280,519 72	\$ 280,199 84
Interest due Government.....		
Canadian National Railways in United States....	\$ 915,634 36	\$ 928,446 98

TOTAL DEFICIT

Grand Trunk Lines in New England.....	\$ 2,562,968 18	\$ 1,388,529 28
Grand Trunk Western Lines.....	36,153 08	1,062,862 71
Duluth, Winnipeg and Pacific Railway.....	192,264 76	313,731 49
Canadian National Railways in United States....	\$ 2,719,079 86	\$ 2,765,123 48

CANADIAN NATIONAL RAILWAYS

TOTAL ADVANCES BY DOMINION GOVERNMENT TO DECEMBER 31, 1923

	Total	Working Capital and Investment Account	Retirement of Capital Obligations	Operating Deficits	Fixed Charges	Guaranteed Interest Grand Trunk Pacific	Total accrued Interest due Government to December 31, 1923
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Canadian National Railways (Grand Trunk Railway of Canada) —</i>							
Total advances to December 31, 1922	84,560,342 60	30,093,833 84	33,341,345 86	1,877,047 56	19,248,115 34		7,967,405 29
Advances during year 1923	24,037,037 77	7,125,643 71	5,333,580 25		11,577,813 81		6,785,645 41
Total to December 31, 1923	108,597,380 37	37,219,477 55	38,674,926 11	1,877,047 56	30,825,929 15		14,753,050 70
<i>Canadian Northern Railway System —</i>							
Total advances to December 31, 1922	298,799,591 72	122,058,164 43	52,240,326 10	23,810,869 22	100,690,231 97		51,233,156 66
Advances during year 1923	28,298,789 13	7,271,376 48	4,376,900 72	1,197,159 93	15,453,352 00		18,689,794 00
Total to December 31, 1923	327,098,380 85	129,329,540 91	56,617,226 82	25,008,029 15	116,143,583 97		69,922,950 66
<i>Grand Trunk Pacific Railway —</i>							
Total advances to December 31, 1922	123,586,034 75	75,061,152 30		22,260,913 60	10,697,766 98	15,566,201 87	*10,128,241 32
Advances during year 1923	8,588,683 67	2,605,541 04		3,860,363 19		2,122,779 44	3,865,027 20
Total to December 31, 1923	132,174,718 42	77,666,693 34		26,121,276 79	10,697,766 98	17,688,981 31	13,993,268 52
Total	567,870,479 64	244,215,711 80	95,292,152 93	53,006,353 50	157,667,280 10	17,688,981 31	98,669,269 88

NOTE.—Figures at December 31, 1922, have been reclassified on the Railway Books to agree with classification on the books of the Department of Railways and Canals.
*Reduced by \$11,787,720.00 interest on 3% Mountain Bonds for seven years after close of construction charged to Government under agreement.

REPORT OF THE DEPARTMENTAL ACCOUNTANT

TOTAL EXPENDITURE AND REVENUE of the Department of Railways and Canals
prior to and since Confederation to March 31, 1924

	\$	cts.	\$	cts.
Grand total expenditure.....			1,282,035,146	51
Expenditure on Railways.....	926,365,992	41		
“ Quebec bridge.....	22,640,228	46		
“ Railway subsidies.....	78,785,471	09		
“ Canals.....	211,523,005	25		
“ Miscellaneous.....	42,720,449	30		
Total expenditure.....			1,282,035,146	51
Classification of expenditure in general—				
Capital account.....	671,102,980	02		
Revenue “.....	489,789,673	30		
Income “.....	42,357,022	10		
Consolidated Fund—railway subsidies.....	78,785,471	09		
Total expenditure.....			1,282,035,146	51
Classification of expenditure in detail—				
Railways—				
Capital.....	474,061,011	32		
Income.....	7,390,275	49		
Revenue.....	444,914,705	60		
			926,365,992	41
Quebec Bridge—				
Capital.....	2,181,017	82		
Income.....	459,210	64		
			22,640,228	46
Railway subsidies.....			78,785,471	09
Total expenditure on railways.....			1,027,791,691	96
Canals—				
Capital.....	153,167,952	25		
Income.....	13,556,796	35		
Revenue, staff.....	24,936,245	44		
Revenue, repairs.....	19,862,011	21		
			211,523,005	25
Miscellaneous expenditure—				
Capital.....	21,692,998	63		
Income.....	20,950,739	62		
Revenue.....	76,711	05		
			42,720,449	30
Grand total expenditure.....			1,282,035,146	51

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GENERAL SUMMARY of the Expenditure and Revenue for Fiscal Year ending
March 31, 1924

Grand total expenditure to March 31, 1924— This expenditure is divided as follows:— Railways, including Quebec bridge..... Canals..... General expenditure.....	1,027,791,691 96 211,523,005 25 42,720,449 30	1,282,035,146 51
Total expenditure for the year ending March 31, 1924— This expenditure is divided as follows:— Railways..... Canals..... General expenditure.....	741,535 89 9,357,260 84 4,515,698 62	14,614,495 35
REVENUE RECEIVED		
Grand total of revenue received from July 1, 1867, to March 31, 1924— Railways..... Canals.....	391,866,392 09 20,723,502 45	412,589,894 54
Revenue received from Canals during fiscal year.....		900,575 26

The principal expenditures during the fiscal year follow:—

Canadian Government Railways, capital.....	291,321 59
Hudson Bay Railway, Port Nelson Terminals.....	24,621 93
Railway Commission, maintenance.....	223,723 18
“ statute.....	57,388 86
Surveys and inspections, railways.....	57,380 66
Railway Grade Crossing Fund.....	44,439 94
Governor General's cars.....	42,659 73
Canada Highways Act, Chap. 54, 1919.....	4,066,210 14
Canada Highways Commission.....	62,826 46
Canadian Government Railways, to supplement pension allowance.....	47,386 79
Workmen's Compensation Act.....	242,044 72
St. Lawrence ship canal.....	50,000 00
Welland ship canal.....	6,465,512 55
Surveys and inspections, canals.....	14,266 95
Canals expenditure.....	2,611,543 81
Miscellaneous expenditure.....	313,168 04
Total.....	14,614,495 35

GENERAL STATEMENT of Expenditure during the Year ending March 31, 1924.

	\$	cts.	\$	cts.
Total expenditure.....			14,614,495	35
Expenditure chargeable to railways.....	741,535	89		
Expenditure chargeable to canals.....	9,357,260	84		
General expenditure.....	4,515,698	62		
Total expenditure.....			14,614,495	35
Classification of expenditure in general—				
Capital account.....	7,063,338	56		
Income account.....	5,421,190	69		
Revenue account.....	2,129,966	10		
			14,614,495	35
Classification of expenditure by accounts—				
Railways—				
Capital expenditure.....			315,943	52
Income expenditure, general.....			425,592	37
Canals—				
Capital expenditure.....			6,747,395	04
Income expenditure.....	457,510	91		
Income expenditure, general.....	22,388	79		
			479,899	70
Revenue expenditure, staff.....	980,094	21		
Revenue expenditure, staff, general.....	137,004	29		
			1,117,098	50
Revenue expenditure, repairs.....	942,056	20		
Revenue expenditure, repairs, general.....	70,811	40		
			1,012,867	60
General expenditure, income account.....			4,515,698	62
Total expenditure.....			14,614,495	35

REVENUE

GENERAL STATEMENT of the Revenue received during the Year ending March 31, 1924

	\$	cts.
Canals—		
Welland Canal.....	70,043	25
“ “ Port Colborne elevator.....	355,627	07
Welland ship canal.....	8,143	07
Williamsburg canal.....	1,761	10
Cornwall canal.....	37,999	76
Beauharnois canal.....	15,471	94
Lachine canal.....	215,979	90
Chambly canal.....	912	24
Rideau canal.....	14,201	48
Trent canal.....	175,268	85
Sault Ste. Marie canal.....	118	00
Carillon and Grenville canal.....	854	00
Soulanges canal.....	3,716	60
St. Anne's lock.....	197	00
Chats Falls canal.....	1	00
St. Peters canal.....	41	00
Murray canal.....	239	00
Total.....	900,575	26

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EXPENDITURE on Government and Other Railways for Fiscal Year ending March 31, 1924

	Capital	Income	Revenue	Total
	\$ cts.	\$ cts	\$ cts	\$ cts.
Canadian Government Railways—				
Intercolonial Railway.....	7,611 73			7,611 73
Prince Edward Island Railway.....	196,417 63			196,417 63
National Transcontinental Railway.....	5,005 57			5,005 57
Salisbury and Albert Railway.....	9,390 41			9,390 41
St. Martin's Railway.....	6,219 52			6,219 52
Elgin and Havelock Railway.....	3,530 00			3,530 00
York and Carleton Railway.....	1,953 65			1,953 65
Caraquet and Gulf Shore Railway.....	10,050 00			10,050 00
Lotbiniere and Megantic Railway.....	8,400 00			8,400 00
Cape Breton Railway (extension).....	4,520 54			4,520 54
Hudson Bay Railway.....	183,250 35			183,250 35
Canadian Government Railways—Miscellaneous Railway Equipment—Rolling stock	46,888 43			46,888 43
Total.....	291,321 59			291,321 59
Railway Commission, maintenance.....		223,723 18		223,723 18
Railway Commission, statutory.....		57,388 86		57,388 86
Surveys and inspections.....		57,380 66		57,380 66
Railway grade crossing.....		44,439 94		44,439 94
Governor General's cars.....		42,659 73		42,659 73
Hudson Bay Railway—Port Nelson terminals.	24,621 93			24,621 93
Total.....	24,621 93	425,592 37		450,214 30
Grand total of railways.....	315,943 52	425,592 37		741,535 89
MISCELLANEOUS				
Canada Highways Act, Chapter 54, 1919.....		4,066,210 14		4,066,210 14
Vote No. 479, deferred adjustment of military pay.....		57,938 47		57,938 47
Canada Highways Commission.....		62,826 46		62,826 46
Printing and Stationery, Outside Service.....		4,285 36		4,285 36
Retirement Act, 1920, Superannuation No. 4..		19,627 67		19,627 67
Vote No. 480, to provide for full and final settlement of claim of Telesphore Paradis.....		15,000 00		15,000 00
Canadian Government Railways—To supplement pension allowance.....		47,386 79		47,386 79
Workmen's Compensation Act, Chapter 15, Statutes of Canada, 1918.....		242,044 72		242,044 72
Miscellaneous works not provided for.....		379 01		379 01
		4,515,698 62		4,515,698 62

EXPENDITURE on Canals for Fiscal Year ended March 31, 1924

Name of Canal	Chargeable to		Chargeable to Revenue		Total
	Capital	Income	Staff	Repairs	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Beauharnois.....	660 97				660 97
Carillon and Grenville			31,855 07	36,843 11	68,698 18
Chambly		10,435 14	45,373 14	63,203 14	119,011 42
Cornwall.....			87,188 95	73,842 14	161,031 09
Lachine.....		46,053 69	120,180 62	190,327 85	356,562 16
Murray.....			7,715 09	5,172 71	12,887 80
Rideau.....		8,520 97	77,385 57	110,610 15	196,516 69
St. Anne's lock.....		15,564 51	7,948 32	5,839 38	29,352 21
St. Ours.....			5,560 96	9,683 72	15,244 68
Soulanges.....		130,898 91	47,682 19	90,079 53	268,660 63
St. Peters.....		580 77	5,610 98	2,525 33	8,717 08
Sault Ste. Marie.....		4,876 73	39,068 46	38,756 46	82,701 65
St. Lawrence ship canal.....	50,000 00				50,000 00
Trent.....	156,128 50	129,915 85	113,913 78	88,245 63	488,203 76
Welland.....	76,414 96	70,191 75	347,950 65	195,602 11	690,159 47
Welland ship.....	6,465,512 55				6,465,512 55
Williamsburg.....		40,472 59	42,660 43	31,324 94	114,457 96
	6,747,395 04	457,510 91	980,094 21	942,056 20	9,127,056 36
GENERAL ON CANALS					
Dredge vessels, Quebec canals.....			28,387 82	16,933 98	45,321 80
Dredge vessels, Rideau canal.....				29,183 67	29,183 67
Sunday labour.....			72,353 75		72,353 75
Surveys and inspections.....		14,266 95			14,266 95
QUEBEC CANALS					
Maintenance.....			32,099 68		32,099 68
Hungry Bay and St. Barbe dykes.....				24,693 75	24,693 75
MISCELLANEOUS					
Civil Service Amendment Act gra- tuities to dependents of deceased employees.....		8,121 84			8,121 84
Compassionate allowance to John Doris.....			1,000 00		1,000 00
Canals revenue.....			3,163 04		3,163 04
Total.....		22,388 79	137,004 29	70,811 40	230,204 48
Grand total.....	6,747,395 04	479,899 70	1,117,098 50	1,012,867 60	9,357,260 84

RECAPITULATION OF EXPENDITURE

	Capital	Income	Revenue	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Expenditure on railways.....	315,943 52	425,592 37		741,535 89
Expenditure on canals.....	6,747,395 04	479,899 70	2,129,966 10	9,357,260 84
Miscellaneous expenditure, general.....		4,515,698 62		4,515,698 62
	7,063,338 56	5,421,190 69	2,129,966 10	14,614,495 35

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EXPENDITURE on Canals to March 31, 1924

CAPITAL ACCOUNT

	Previous Years	1923-24	Total
	\$ cts.	\$ cts.	\$ cts.
Beauharnois.....	1,636,690 26	660 97	1,636,029 29
Carillon and Grenville.....	4,191,756 51	.....	4,191,756 51
Chambly.....	780,996 52	.....	780,996 52
Cornwall.....	7,246,304 21	.....	7,246,304 21
Culbute lock and dam.....	382,391 46	.....	382,391 46
Lachine.....	14,132,684 80	.....	14,132,684 80
Lake St. Francis.....	75,906 71	.....	75,906 71
Lake St. Louis.....	298,176 11	.....	298,176 11
Murray.....	1,248,946 71	.....	1,248,946 71
Rideau.....	4,214,263 99	.....	4,214,263 99
Sault Ste. Marie.....	4,935,809 42	.....	4,935,809 42
Soulanges.....	7,904,044 53	.....	7,904,044 53
St. Anne's lock.....	1,170,215 63	.....	1,170,215 63
St. Lawrence river canals—			
North channel.....	1,995,142 87	.....	1,995,142 87
River reaches.....	483,830 20	.....	483,830 20
Galops channel.....	1,039,895 65	.....	1,039,895 65
St. Lawrence ship canal.....	45,145 74	50,000 00	95,145 74
St. Ours.....	127,228 56	.....	127,228 56
St. Peter's.....	648,547 14	.....	648,547 14
Tay.....	489,599 23	.....	489,599 23
Trent.....	19,019,673 79	156,128 50	19,175,802 29
Welland.....	29,406,405 93	76,414 96	29,482,820 89
Welland ship.....	34,396,943 27	6,465,512 55	40,862,455 82
Williamsburg.....	1,334,551 80	.....	1,334,551 80
Farran's Point.....	877,090 57	.....	877,090 57
Galops.....	6,143,468 11	.....	6,143,468 11
Rapide Plat.....	2,159,880 80	.....	2,159,880 80
Total.....	146,385,590 52	6,747,395 04	153,132,985 56
Canals general.....	34,966 69	.....	34,966 69
Grand total.....	146,420,557 21	6,747,395 04	153,167,952 25

INCOME ACCOUNT

	Previous Years	1923-24	Total
	\$ cts.	\$ cts.	\$ cts.
Baie Verte.....	44,387 53	.....	44,387 53
Beauharnois.....	265,810 84	.....	265,810 84
Carillon and Grenville.....	456,809 11	.....	456,809 11
Chambly.....	850,426 32	10,435 14	860,861 46
Cornwall.....	637,119 09	.....	637,119 09
Culbute lock and dam.....	60,923 37	.....	60,923 37
Lachine.....	1,786,782 29	46,053 69	1,832,835 98
Lake St. Francis.....	27,028 08	.....	27,028 08
Murray.....	101,457 76	.....	101,457 76
Rideau.....	698,905 32	8,520 97	707,426 29
Sault Ste. Marie.....	316,098 04	4,876 73	320,974 77
Soulanges.....	323,305 80	130,898 91	454,204 71
St. Ann's lock.....	102,453 62	15,564 51	118,018 13
St. Lawrence river and canals.....	128,298 11	.....	128,298 11
St. Ours.....	178,366 58	.....	178,366 58
St. Peter's.....	735,550 22	580 77	736,130 99
Tay.....	748 65	.....	748 65
Trent.....	2,076,524 64	129,915 85	2,206,440 49
Welland.....	2,986,630 67	70,191 75	3,056,822 42
Williamsburg.....	355,702 84	40,472 59	396,175 43
Total.....	12,133,328 88	457,510 91	12,590,839 79
Canals general.....	943,567 77	22,388 79	965,956 56
Grand total.....	13,076,896 65	479,899 70	13,556,796 35

REVENUE ACCOUNT—STAFF

Canals	Previous Years	1923-1924	Total
	\$ cts.	\$ cts.	\$ cts.
Beauharnois.....	649,574 89		649,574 89
Carillon and Grenville.....	986,683 84	31,885 07	1,018,538 91
Chambly.....	1,232,232 14	45,373 14	1,277,605 28
Cornwall.....	2,167,006 61	87,188 95	2,254,195 59
Culbute lock and dam.....	11,507 48		11,507 48
Lachine.....	3,448,684 53	120,180 62	3,568,865 15
Murray.....	182,253 99	7,715 09	189,969 08
Rideau.....	2,154,629 87	77,385 57	2,232,015 44
Sault Ste. Marie.....	618,972 47	39,068 46	658,040 93
Soulanges.....	787,868 73	47,682 19	835,550 92
St. Anne's lock.....	149,267 35	7,948 32	157,215 67
St. Ours.....	148,218 61	5,560 96	153,779 57
St. Peter's.....	148,573 34	5,610 98	154,184 32
Trent.....	1,136,986 20	113,913 78	1,250,899 98
Welland.....	6,335,340 36	347,950 65	6,683,291 01
Williamsburg.....	902,306 20	42,660 43	944,966 63
Total.....	21,060,106 64	980,094 21	22,040,200 85
Canals general.....	2,759,040 30	137,004 29	2,896,044 59
Grand Total.....	23,819,146 94	1,117,098 50	24,936,245 44

REVENUE ACCOUNT—REPAIRS

Canals	Previous Years	1923-24	Total
	\$ cts.	\$ cts.	\$ cts.
Beauharnois.....	525,691 23		525,691 23
Carillon and Grenville.....	710,513 56	36,843 11	747,356 67
Chambly.....	1,260,475 60	63,203 14	1,323,678 74
Cornwall.....	1,369,255 28	73,842 14	1,443,097 42
Culbute lock and dam.....	7,036 15		7,036 15
Lachine.....	3,098,697 15	190,327 85	3,289,025 00
Murray.....	128,728 85	5,172 71	133,901 56
Rideau.....	2,495,572 59	110,610 15	2,606,182 74
Sault Ste. Marie.....	546,114 93	38,756 46	584,871 39
Soulanges.....	999,349 60	90,079 53	1,089,429 13
St. Anne's lock.....	172,001 42	5,839 38	177,840 80
St. Ours.....	141,086 70	9,683 72	150,770 42
St. Peter's.....	45,566 30	2,525 33	48,091 63
Trent.....	1,132,287 42	88,245 63	1,220,533 05
Welland.....	4,631,696 87	195,602 11	4,827,298 98
Williamsburg.....	778,006 82	31,324 94	809,331 76
Total.....	18,042,080 47	942,056 20	18,984,136 67
Canals general.....	807,063 14	70,811 40	877,874 54
Grand total.....	18,849,143 61	1,012,867 60	19,862,011 21

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TOTAL EXPENDITURE by Canals to March 31, 1924

Canals	Capital	Income	Revenue		Total
			Staff	Repairs	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Baie Verte.....		44,387 53			44,387 53
Beauharnois.....	1,636,029 29	265,810 84	649,574 89	525,691 23	3,077,106 25
Carillon and Grenville.....	4,191,756 51	456,809 11	1,018,538 91	747,356 67	6,414,461 20
Chambly.....	780,996 52	860,861 46	1,277,605 28	1,323,678 74	4,243,142 00
Cornwall.....	7,246,304 21	637,119 09	2,254,195 59	1,443,097 42	11,580,716 31
Culbute lock and dam.....	382,391 46	60,923 37	11,507 48	7,036 15	461,858 46
Lachine.....	14,132,684 80	1,832,835 98	3,568,865 15	3,289,025 00	22,823,410 93
Lake St. Francis.....	75,906 71	27,028 08			102,934 79
Lake St. Louis.....	298,176 11				298,176 11
Murray.....	1,248,946 71	101,457 76	189,969 08	133,901 56	1,674,275 11
Rideau.....	4,214,263 99	707,426 29	2,232,015 44	2,606,182 74	9,759,888 46
Sault Ste. Marie.....	4,935,809 42	320,974 77	658,040 93	584,871 39	6,499,696 51
Soulanges.....	7,904,044 53	454,204 71	835,550 92	1,089,429 13	10,283,229 29
St. Anne's Lock.....	1,170,215 63	118,018 13	157,215 67	177,840 80	1,623,290 23
St. Lawrence river canals—					
North channel.....	1,995,142 87				
River reaches.....	483,830 20	128,298 11			3,647,166 83
Galops channel.....	1,039,895 65				
St. Lawrence ship canal..	95,145 74				95,145 74
St. Ours.....	127,228 56	178,366 58	153,779 57	150,770 42	610,145 13
St. Peters.....	648,547 14	736,130 99	154,184 32	48,091 63	1,586,954 08
Tay.....	489,599 23	748 65			490,347 88
Trent.....	19,175,802 29	2,206,440 49	1,250,899 98	1,220,533 05	23,853,675 81
Welland.....	29,482,820 89	3,056,822 42	6,683,291 01	4,827,298 98	44,050,233 30
Welland ship.....	40,862,455 82				40,862,455 82
Williamsburg.....	1,334,551 80				
Farran's Point.....	877,090 57	396,175 43	944,966 63	809,331 76	12,665,465 10
Galops.....	6,143,468 11				
Rapide Plat.....	2,159,880 80				
Total.....	153,132,985 56	\$12,590,839 79	22,040,200 85	18,984,136 67	206,748,162 87
Canals general.....	34,966 69	965,956 56	2,896,044 59	877,874 54	4,774,842 38
Grand total.....	153,167,952 25	13,556,796 35	24,936,245 44	19,862,011 21	211,523,005 25

YEARLY EXPENDITURE on Canals and Revenue Received to March 31, 1924

	Year end- ing	Capital	Income	Revenue		Revenue received
				Staff	Repairs	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Government expenditure prior to Confederation, including Imperial Government expenditure.....		20,593,866 13	98,378 46			
Government expenditure (1868 to 1879 included).....		17,004,842 55	515,196 21	1,830,398 92	1,832,998 61	5,079,068 36
Govt. expenditure since	1880	2,123,366 34		195,039 33	147,167 52	341,598 14
"	1881	2,075,891 65	7,246 69	197,573 62	154,653 63	361,558 17
"	1882	1,593,174 09	55,025 03	224,572 61	187,399 02	325,231 54
"	1883	1,763,001 97	62,503 14	269,415 01	178,617 86	361,604 01
"	1884	1,577,295 42	60,993 99	280,657 29	192,219 38	372,561 69
"	1885	1,504,621 47	58,298 29	280,226 20	291,708 47	321,289 47
"	1886	1,333,324 80	31,984 02	282,323 63	198,251 97	328,977 43
"	1887	1,783,698 16	65,983 06	285,172 62	198,888 84	321,784 88
"	1888	1,033,118 34	120,561 59	292,458 76	201,928 93	317,902 04
"	1889	972,918 43	162,015 49	301,040 23	240,261 36	333,188 90
"	1890	1,026,364 24	146,853 54	290,516 63	176,089 00	354,816 92
"	1891	1,318,092 15	165,843 87	294,562 12	204,768 45	349,431 90
"	1892	1,437,149 30	194,129 61	293,115 58	231,089 54	324,475 24
"	1893	2,069,573 30	196,185 84	291,048 97	204,759 39	357,089 87
"	1894	3,027,164 19	110,512 07	294,446 34	179,630 13	387,788 97
"	1895	2,452,273 65	216,057 58	281,477 04	164,033 71	339,890 49
"	1896	2,258,778 97	85,820 49	292,121 05	209,321 60	339,538 72
"	1897	2,348,636 91	101,205 74	287,970 36	178,385 47	384,780 54
"	1898	3,207,249 79	82,400 55	280,872 44	203,478 86	407,652 82
"	1899	3,899,877 31	82,205 60	280,628 57	202,312 36	369,044 33
"	1900	2,639,564 93	120,653 93	292,609 24	227,626 97	322,642 81
"	1901	2,360,569 89	135,500 57	314,095 04	262,876 07	315,425 68
"	1902	2,114,689 88	213,044 91	317,838 61	263,768 27	300,413 66
"	1903	1,823,273 61	275,103 58	390,281 82	294,113 92	230,213 19
"	1904	1,880,787 20	298,678 23	381,016 82	350,278 54	†79,536 58
"	1905	2,071,593 72	352,855 43	431,499 60	401,742 79	78,009 25
"	1906	1,552,121 21	310,716 70	447,962 92	375,889 60	108,067 71
"	1907	887,838 61	254,423 18	329,629 63	287,231 03	105,003 11
"	1908	1,708,156 37	483,250 11	473,638 95	411,660 53	144,882 16
"	1909	1,868,834 45	699,304 73	475,515 04	433,958 10	199,501 25
"	1910	1,650,706 64	459,835 62	515,585 16	491,793 02	193,384 23
"	1911	2,349,474 49	385,534 55	511,305 94	471,530 32	221,138 46
"	1912	2,554,938 91	384,860 73	585,899 54	555,709 95	264,114 48
"	1913	2,255,448 21	292,960 26	605,248 57	535,135 66	307,567 69
"	1914	2,824,536 79	351,397 24	642,844 68	574,038 68	380,188 08
"	1915	5,490,796 03	405,806 32	675,770 67	562,599 27	427,763 16
"	1916	6,142,148 96	348,174 41	697,532 44	529,565 23	446,722 26
"	1917	4,304,589 09	372,102 96	700,022 11	486,167 67	461,423 14
"	1918	1,781,957 07	90,255 66	743,857 09	540,331 49	414,868 21
"	1919	2,211,935 48	137,604 37	733,090 71	698,878 14	387,654 90
"	1920	4,579,565 22	743,877 26	745,986 58	713,334 83	442,193 02
"	1921	5,449,961 68	1,104,239 51	815,979 22	920,992 94	366,010 69
"	1922	4,482,638 65	744,990 40	983,042 31	1,105,053 90	804,518 58
"	1923	4,995,184 27	548,757 36	924,216 63	859,839 45	742,410 46
"	1924	6,747,395 04	457,510 91	980,094 21	942,056 20	900,575 26
Total*.....		153,132,985 56	12,590,839 79	22,040,200 85	18,984,136 67	20,723,502 45

* This does not include expenditure which has been charged to Miscellaneous Canals Expenditure, but only the amount expended on specific canals.
† Canal tolls abolished this year.

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STATEMENT OF CANALS REVENUE FOR YEAR ENDING MARCH 31, 1924

Division	Dues	Rent	Total
	\$ cts.	\$ cts.	\$ cts.
<i>Welland Canal—</i>			
Port Colborne.....	836 60	20,828 19	21,664 79
Port Colborne elevator.....	355,627 07		355,627 07
Port Dalhousie.....	381 86	47,996 60	48,378 46
Total.....	356,845 53	68,824 79	425,670 32
<i>Welland Ship Canal.....</i>		8,143 07	8,143 07
<i>St. Lawrence Canals—</i>			
Coteau Landing, Beauharnois canal....		15,471 94	15,471 94
Coteau Landing, Soulanges canal.....	12 00	3,704 60	3,716 60
Cornwall canal.....	1,121 26	36,878 50	37,999 76
Cardinal, Williamsburg.....	10 00	1,751 10	1,761 10
Lachine canal, Montreal.....	21,887 41	189,346 03	211,233 44
Lachine canal, Lachine.....	4,730 46	16 00	4,746 46
Total.....	27,761 13	247,168 17	274,929 30
<i>Chambly Canal—</i>			
Chambly canal.....		767 24	767 24
St. Ours.....		60 00	60 00
St. Johns.....	8 00	77 00	85 00
Total.....	8 00	904 24	912 24
<i>Ottawa River Canals—</i>			
Carillon and Grenville—			
Grenville canal.....		19 00	19 00
Carillon canal.....		835 00	835 00
St. Anne's lock.....	44 00	153 00	197 00
Chat Falls canal.....		1 00	1 00
Total.....	44 00	1,008 00	1,052 00
<i>Rideau Canal—</i>			
Ottawa.....	371 00	12,204 15	12,575 15
Kingston Mills.....		655 89	655 89
Smiths Falls.....	75 00	895 44	970 44
Total.....	446 00	13,755 48	14,201 48
<i>St. Peters Canal.....</i>		41 00	41 00
<i>Murray Canal.....</i>		239 00	239 00
<i>Trent Canal.....</i>	53 00	175,215 85	175,268 85
<i>Sault Ste. Marie.....</i>		118 00	118 00
Grand total.....	385,157 66	515,417 60	900,575 26
Net amount deposited to the credit of the Receiver General.....			900,575 26

STATEMENT of Hydraulic and Other Rents Showing Rent Accrued, Paid and Balances Due March 31, 1924

Balance due April 1, 1923	Hydraulic and other Rents accrued	Lock House Rents	Totals	Canals	Abatement for Refunds	Deposited to credit of Receiver General		Balance due Mar. 31, 1924	Totals
	\$ cts.	\$ cts.	\$ cts.		\$ cts.	Lock House Rents	Hydraulic Rents	\$ cts.	\$ cts.
51,361 65	66,011 30	2,316 00	119,688 95	Welland.....	11,235 32	2,501 50	66,323 29	39,628 84	119,688 95
678 63	164 40	7,934 07	8,777 10	Welland Ship.....	46 00	7,972 07	171 00	588 03	8,777 10
3,308 00	2,405 10	198 00	5,911 10	Williamsburg.....	850 00	216 00	1,535 10	3,310 00	5,911 10
135 00	37,013 50		37,148 50	Cornwall.....	135 00		36,878 50	135 00	37,148 50
1,775 84	14,108 60		15,884 44	Beauharnois.....	412 50		15,471 94		15,884 44
9,322 88	194,212 30	107 00	203,642 18	Lachine.....	1,354 97	124 00	189,238 03	12,925 18	203,642 18
53 00	221 24	629 00	903 24	Chambly.....		684 00	220 24	1 00	903 24
10,449 75	10,429 35	2,123 00	23,002 10	Rideau.....		2,123 00	11,632 48	9,216 62	23,002 10
117,322 30	91,148 39	1,897 23	210,367 92	Trent.....	10,495 11	2,043 23	173,172 62	21,656 96	210,367 92
	118 00		118 00	Sault Ste. Marie.....			118 00		118 00
13 00	671 00	170 00	854 00	Carillon and Grenville.....		183 00	671 00		854 00
53 00	3,343 60	308 00	3,704 60	Soulanges.....		336 00	3,368 60		3,704 60
10 00	33 00	110 00	153 00	St. Anne's Lock.....		120 00	33 00		153 00
	1 00		1 00	Chats Falls.....			1 00		1 00
	41 00		41 00	St. Peters.....			41 00		41 00
	14 00	225 00	239 00	Murray.....		225 00	14 00		239 00
194,483 05	419,935 78	16,017 30	630,436 13		24,528 90	16,527 80	498,889 80	90,489 63	630,436 13

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WELLAND SHIP CANAL—Amounts Expended on Construction to March 31, 1924

	Year ending	Capital
		\$ cts.
Government expenditure.....	1914	994,257 60
“ “.....	1915	4,074,200 69
“ “.....	1916	4,892,105 15
“ “.....	1817	3,513,769 82
“ “.....	1918	1,235,046 59
“ “.....	1919	1,823,875 96
“ “.....	1920	3,499,963 35
“ “.....	1921	5,070,297 57
“ “.....	1922	4,279,815 61
“ “.....	1923	4,776,393 84
“ “.....		7,192,506 60
Less sale of materials.....	1924	726,994 05
Total.....		40,625,238 73

Expenditure as above.....\$40,625,238 73

To which add the preliminary expenditure for surveys,
borings, etc., charged to Welland canal capital as follows:—

1905-06.....	\$13,231 97	
1906-07.....	10,825 27	
1907-08.....	8,300 34	
1908-09.....	19,993 37	
1909-10.....	9,979 91	
1910-11.....	21,229 35	
1911-12.....	23,138 60	
1912-13.....	112,890 92	
1915-16.....	17,627 36	
		237,217 09

Total cost of Welland ship canal to March 31, 1924.....\$40,862,455 82

HUDSON BAY RAILWAY AND PORT NELSON TERMINALS—Expenditure to
March 31, 1924

	Year ending	Hudson Bay Railway	Port Nelson Terminals	Total
		\$ cts.	\$ cts.	\$ cts.
Government expenditure.....	1909	92,427 83		92,427 83
“ “.....	1910	53,042 63		53,042 63
“ “.....	1911	184,149 81		184,149 81
“ “.....	1912	159,632 00		159,632 00
“ “.....	1913	1,009,024 52	90,038 63	1,099,063 15
“ “.....	1914	3,071,631 22	1,427,086 03	4,498,717 25
“ “.....	1915	3,256,074 39	1,517,669 60	4,773,743 99
“ “.....	1916	2,983,425 47	1,905,706 30	4,889,131 77
“ “.....	1917	1,792,190 39	812,089 55	2,604,279 94
“ “.....	1918	1,288,789 61	590,909 39	1,879,699 00
“ “.....	1919	641,318 69	78,760 89	562,557 80
“ “.....	1920	247,153 67	11,545 19	235,608 48
“ “.....	1921		121,063 71	121,063 71
“ “.....	1922	61,563 43	34,769 87	96,333 30
“ “.....	1923	13,824 94	27,802 56	41,627 50
“ “.....	1924	183,250 35	24,621 93	207,872 28
		14,543,191 61	6,242,414 45	20,785,606 06

QUEBEC BRIDGE—Amounts expended on Construction

	Year ending	Capital	Income
		\$ cts.	\$ cts.
Government expenditure.....	1909		422,867 12
“ “	1910		111,788 02
“ “	1911	227,563 40	
“ “	1912	603,293 07	
“ “	1913	1,512,825 96	
“ “	1914	2,604,105 61	
“ “	1915	2,816,305 10	
“ “	1916	2,746,813 70	
“ “	1917	2,733,677 00	
“ “	1918	931,278 01	
“ “	1919	656,761 79	
“ “	1920	880 65	
“ “	1921		24,555 50
“ “	1923	344 70	
		14,831,398 29	559,210 64
Less amount received from Phoenix Bridge Co.....			100,000 00
		14,831,398 29	459,210 64

Capital expenditure as above.....	\$	14,831,398 29
In this expenditure a total of \$91,188.10 has been credited, being received for sale of scrap and used material from the collapsed bridge.		
Add amounts paid by the Finance Department not included above—		
Amount guaranteed by Act of 1903, Chapter 54.....	\$	6,424,781 00
Amount paid to the province of Quebec.....		250,000 00
Amount paid to the city of Quebec.....		300,000 00
Amount paid to Emile Tanguay, as per Supreme Court award.....		485 20
		6,975,266 20
	\$	21,806,664 49
Less amount received from the Phoenix Bridge Co.....		100,000 00
	\$	21,706,664 49
To which add the expenditure under income, 1909, 1910 and 1921.....	\$	559,210 64
Add also amount paid for subsidies in 1901, 1902 and 1903.....		374,353 33
		933,563 97
Total expenditure to March 31, 1924.....	\$	22,640,228 46

IMPERIAL GOVERNMENT ACCOUNT.—Statement of Expenditure to March 31, 1924, in connection with the lifting of rails for the use of the Imperial Government; all costs, damages and expenses to be borne by His Majesty’s Government in England; per Order in Council dated Ottawa, December 19, 1916.

Expenditure fiscal year 1916-17.....	\$	393,053 86
“ “ 1917-18.....		3,603,279 05
“ “ 1918-19.....		178,680 85
“ “ 1919-20.....		348,103 36
“ “ 1920-21.....		777,814 83
“ “ 1921-22.....		134,679 65
“ “ 1922-23.....		150,734 19
“ “ 1923-24.....		1,420,977 26
	\$	6,705,854 67
Less payments by the Imperial Government—		
Fiscal year 1921-22.....	\$	1,356,615 62
“ 1923-24.....		5,349,239 05
		6,705,854 67

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CANADA HIGHWAYS ACT.—Aid Granted to the Various Provinces Toward the Improvement of Highways

PROJECTS UNDER SUBSIDY AGREEMENT TO MARCH 31, 1924

Province	Number of Agreements	Mileage	Estimated Subsidizable Cost	Estimated Dominion Aid, 40%	Allocation under the Act
			\$ cts.	\$ cts.	\$ cts.
Prince Edward Island.....	59	582.430	1,539,682 04	615,872 81	603,455 00
Nova Scotia.....	53	460.300	3,637,992 10	1,455,196 83	1,468,720 00
New Brunswick.....	19	1,237.200	2,950,600 00	1,180,240 00	1,163,845 00
Quebec.....	142	928.2258	10,897,460 30	4,358,984 13	4,748,420 00
Ontario.....	39	637.791	13,424,318 54	5,369,727 42	5,877,275 00
Manitoba.....	42	1,455.010	3,812,201 35	1,524,880 54	1,602,265 00
Saskatchewan.....	60	1,913.991	4,243,600 52	1,697,440 20	1,806,255 00
Alberta.....					1,477,810 00
British Columbia.....	22	368.746	3,149,263 71	1,259,705 47	1,251,955 00
Total.....	436	7,583.6938	43,655,118 56	17,462,047 40	20,000,000 00

EXPENDITURE UNDER CANADA HIGHWAYS ACT TO MARCH 31, 1924

Province	1920-21	1921-22	1922-23	1923-24	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Prince Edward Island.....	40,264 79	103,493 93	106,277 01	124,079 40	374,115 13
Nova Scotia.....		486,412 69	811,068 94	97,347 82	1,394,829 45
New Brunswick.....		438,303 74	371,973 01	297,202 60	1,107,479 35
Quebec.....	113,189 66	427,028 33	1,143,879 51	1,117,065 68	2,801,163 18
Ontario.....	295,100 00	1,031,229 01	2,047,918 28	1,377,440 88	4,751,688 17
Manitoba.....		351,740 74	165,547 47	557,372 32	1,074,660 53
Saskatchewan.....		193,773 29	544,820 71	360,130 31	1,098,724 31
Alberta.....					
British Columbia.....	86,446 52	367,026 47	662,910 88	135,571 13	1,251,955 00
Total.....	535,000 97	3,399,008 20	5,854,395 81	4,066,210 14	13,854,615 12

EMPLOYEES' COMPENSATION ACT—CHAPTER 15, 1918.—Number of Claims on which Payments were made, and Amount Disbursed in Compensation, Medical Aid and Pensions, Fiscal Year 1923-1924.

NOVA SCOTIA BOARD

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid Only	Pension	Total	
					\$ cts.
Marine and Fisheries.....	1			1	12 27
National Defense.....	5		2	7	1,080 21
Public Works.....	9			9	661 35
Railways and Canals Canadian Government Railways.....	175		31	206	22,750 36
Totals.....	190		33	223	24,504 19

NOTE.—No Medical Aid paid by the Nova Scotia Board.

NEW BRUNSWICK BOARD

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid Only	Pension	Total	
					\$ cts.
Marine and Fisheries.....	4	1	2	7	329 28
National Defense.....	2	.....	.....	2	174 58
Post Office.....	.....	.....	2	2	900 00
Public Works.....	5	.....	.....	5	429 29
Railways and Canals Canadian Government Railways.....	635	47	70	752	69,441 77
Totals.....	646	48	74	768	71,274 92

ONTARIO BOARD

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid Only	Pension	Total	
					\$ cts.
Agriculture.....	.....	.....	1	1	637 29
Interior.....	1	.....	1	2	552 00
Marine and Fisheries.....	4	.....	9	13	5,917 75
National Defense.....	7	1	4	12	1,376 53
Public Works.....	23	1	8	32	7,580 99
Public Printing and Stationery.....	.....	.....	1	1	5 33
Railways and Canals Canadian Government Railways.....	180	186	22	388	40,065 75
Canals.....	23	15	25	63	15,471 53
Soldiers' Civil Re-Establishment.....	11	.....	8	19	3,149 08
Trade and Commerce.....	6	.....	.....	6	247 32
Totals.....	255	203	79	537	74,992 91

MANITOBA BOARD

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid Only	Pension	Total	
					\$ cts.
Interior.....	.....	.....	1	1	300 00
Marine and Fisheries.....	.....	1	1	2	402 00
Post Office.....	.....	1	.....	1	27 75
Public Works.....	1	.....	3	4	1,105 81
Railways and Canals Canadian Government Railways.....	292	288	12	592	37,657 47
Totals.....	293	290	17	600	39,493 03

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ALBERTA BOARD

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid Only	Pension	Total	
					\$ cts.
Agriculture.....			1	1	510 00
Indian Affairs.....	1	1	1	3	466 08
Interior.....	25	28	2	55	2,801 61
Mines.....			1	1	420 00
Trade and Commerce.....	2	4	.....	6	198 72
Totals.....	28	33	5	66	4,396 41

BRITISH COLUMBIA BOARD

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid Only	Pension	Total	
					\$ cts.
Customs and Excise.....	1	1	.....	2	222 46
Indian Affairs.....		1	.....	1	9 00
Interior.....	6	3	1	10	2,274 12
Marine and Fisheries.....	9	9	5	23	8,231 85
Marine Biological Board of Canada.....		1	.....	1	16 50
National Defense.....	1	2	.....	3	1,012 11
Post Office.....	6	2	.....	8	64 50
Public Works.....	16	20	2	38	3,759 74
Soldier's Civil Re-Establishment.....	2	1	.....	3	113 72
Trade and Commerce.....	3	2	.....	5	626 58
Totals.....	44	42	8	94	16,330 58
Credits due to adjustments in connection with capitalization of pension awards.....					25,079 92
					8,729 34

PROVINCE OF QUEBEC AND MISCELLANEOUS

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid Only	Pension	Total	
					\$ cts.
Marine and Fisheries.....	10	.....	.....	10	10,039 59
National Defense.....	1	.....	.....	1	2,500 00
Railways and Canals Canadian Government Railways.....	55	.....	.....	55	12,391 06
Totals.....	66	.....	.....	66	24,930 65

SUMMARY

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid Only	Pension	Total	
					\$ cts.
Agriculture.....			2	2	1,147 29
Customs and Excise.....	1	1		2	222 46
Indian Affairs.....	1	2	1	4	475 08
Interior.....	32	31	5	68	5,927 73
Marine and Fisheries.....	28	11	17	56	24,932 74
Marine Biological Board of Canada.....		1		1	16 50
Mines.....			1	1	420 00
National Defense.....	16	3	6	25	6,143 43
Post Office.....	6	3	2	11	992 25
Public Works.....	54	21	13	88	13,537 18
Public Printing and Stationery.....			1	1	5 33
Railways and Canals Canadian Government Railways.....	1,337	521	135	1,993	182,306 41
Canals.....	23	15	25	63	15,471 53
Soldier's Civil Re-Establishment.....	13	1	8	22	3,262 80
Trade and Commerce.....	11	6		17	1,072 62
Totals.....	1,522	616	216	2,354	255,922 69
Credits due to adjustments in connection with Capitalization of Pension Awards by the British Columbia Board.....					25,059 92
					230,862 77

EMPLOYEES COMPENSATION ACT,—CHAPTER 15—1918

STATEMENT OF EXPENDITURE

TO MARCH 31ST, 1923

Board	Dominion expenditure including amounts advanced	Disbursements under the Act				Balance on deposit
		Compensation pensions etc.	Proportion administrative expenses	Interest	Total	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Nova Scotia.....	87,152 56	66,388 12	8,128 14		74,516 26	12,636 30
New Brunswick.....	217,099 51	184,952 01	23,737 35		208,689 36	8,410 15
Ontario.....	166,627 18	142,161 83	5,769 50		147,931 33	18,695 85
Manitoba.....	97,642 34	80,381 55	15,111 00	498 00	94,994 55	2,647 79
Alberta.....	37,098 18	12,403 40	2,661 81	2,778 02	12,287 19	24,810 99
British Columbia.....	55,000 00	48,139 75	2,957 22	2,784 95	48,312 02	6,687 98
Province of Quebec and miscellaneous.....	125,650 59	125,650 59			125,650 59	
Totals to March 31st, 1923..	786,270 36	660,077 25	58,365 02	6,050 91	712,381 30	73,889 06

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YEAR 1923-1924

Board	Actual expenditure	Disbursements under the Act				Balance on deposit
		Compen- sation pensions etc.	Proportion adminis- trative expenses	Interest	Total	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Nova Scotia.....	20,968 58	25,504 19	9,090 66	.....	33,594 85	12,626 27
New Brunswick.....	80,312 09	71,274 92	8,046 57	.....	79,321 49	990 60
Ontario.....	70,978 10	74,992 91	840 62	.....	74,152 29	3,174 19
Manitoba.....	44,855 30	39,493 03	4,219 40	50	43,712 93	1,142 37
Alberta.....	.....	4,396 41	431 22	1,386 69	3,440 94	3,440 94
British Columbia.....	.....	8,729 34	407 67	1,637 21	9,958 88	9,958 88
Province of Quebec and miscellaneous.....	24,930 65	24,930 65	.....	.....	24,930 65	.....
Totals, year 1923-1924.....	242,044 72	230,862 77	21,354 90	3,023 40	249,194 27	7,149 55

TO MARCH 31ST, 1924

Board	Actual expenditure	Disbursements under the Act				Balance on deposit
		Compen- sation pensions etc.	Proportion adminis- trative expenses	Interest	Total	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Nova Scotia.....	108,121 14	90,892 31	17,218 80	.....	108,111 11	10 03
New Brunswick.....	297 411 60	256,226 93	31,783 92	.....	288,010 85	9,400 75
Ontario.....	237,605 28	217,154 74	4,928 88	.....	222,083 62	15,521 66
Manitoba.....	142,497 64	119,874 58	19,330 40	497 50	138,707 48	3,790 16
Alberta.....	37,098 18	16,799 81	3,093 03	4,164 71	15,728 13	21,370 05
British Columbia.....	55,000 00	39,410 41	3,364 89	4,422 16	38,353 14	16,646 86
Province of Quebec and miscellaneous.....	150,581 24	150,581 24	.....	.....	150,581 24	.....
Totals to March 31st, 1924..	1,028,315 08	890,940 02	79,719 92	9,084 37	961,575 57	66,739 51

EXPENDITURE made from Capital Appropriations Relative to Railways during
Fiscal Year ending March 31, 1924

	Previous years	Year ending Mar. 31, 1924	Total
	\$ cts.	\$ cts.	\$ cts.
<i>Canadian Government Railways—</i>			
<i>Intercolonial Railway System—</i>			
Canada Eastern Railway.....	819,000 00	.....	819,000 00
Cape Breton Railway.....	3,860,679 14	.....	3,860,679 14
Drummond County Railway.....	1,464,000 00	.....	1,464,000 00
Eastern Extension Railway.....	1,324,042 81	.....	1,324,042 81
Montreal and European Railway.....	333,942 72	.....	333,942 72
Oxford and New Glasgow Railway.....	1,949,063 21	.....	1,949,063 21
Intercolonial Railway.....	136,810,939 26	7,611 73	136,818,550 99
Total.....	146,561,667 14	7,611 73	146,569,278 87
<i>New Brunswick and Prince Edward Island Rail- way.....</i>			
Prince Edward Island Railway.....	861,847 83	.....	861,847 83
International Railway of New Brunswick.....	13,080,256 86	196,417 63	13,276,674 49
National Transcontinental Railway.....	2,963,021 87	.....	2,963,021 87
Moncton and Buctouche Railway.....	169,332,474 47	5,005 57	169,327,468 90
Salisbury and Albert Railway.....	293,067 16	.....	293,067 16
St. Martin's Railway.....	447,038 01	9,390 41	437,647 60
Elgin and Havelock Railway.....	308,265 16	6,219 52	302,045 64
York and Carleton Railway.....	138,559 12	3,530 00	135,029 12
Quebec and Saguenay Railway.....	61,702 80	1,953 65	59,749 15
Caraquet and Gulf Shore Railway.....	7,772,911 03	.....	7,772,911 03
Lotbiniere and Megantic Railway.....	721,817 38	10,050 00	711,767 38
Cape Breton Railway (extension).....	368,408 39	8,400 00	360,008 39
Hudson Bay Railway.....	112,167 27	4,520 54	107,646 73
Canadian Government Railways—Rolling stock..	14,359,941 26	183,250 35	14,543,191 61
<i>b</i> Quebec Bridge.....	35,952,930 98	46,888 43	35,906,042 55
Total.....	*22,640,228 46	.....	22,640,228 46
Total.....	415,976,305 19	291,321 59	416,267,626 78
<i>Other Railways and Miscellaneous—</i>			
Canadian Northern Railway.....	9,999,999 90	.....	9,999,999 90
Annapolis and Digby Railway.....	660,683 09	.....	660,683 09
<i>a</i> European and North American Railway.....	88,363 18	.....	88,363 18
<i>a</i> Nova Scotia Railway.....	208,509 72	.....	208,509 72
<i>c</i> Carleton Branch Railway.....	48,410 48	.....	48,410 48
Canadian Pacific Railway.....	62,790,024 81	.....	62,790,024 81
Hudson Bay Railway—Port Nelson Terminals...	6,217,792 52	24,621 93	6,242,414 45
Yukon Territory Works, Stikine—Teslin Railway	283,323 55	.....	283,323 55
Governor General's cars.....	71,538 82	.....	71,538 82
Miscellaneous expenditure.....	18,345 00	.....	18,345 00
Total.....	496,363,296 26	315,943 52	496,679,239 78

a Amount paid between 1868 and 1873, inclusive, was transferred to Consolidated Fund.
b See Special Statement.
c This railway, which cost \$88,410.48, was sold in 1893 to the City of St. John, N.B., for \$40,000.00 (Vic. Cap. 6).
* This figure agrees with Canadian National Railways Balance Sheet and includes \$7,808,830.17, expenditures by Dominion, under various authorities, in excess of expenditure under direct capital appropriations, of which \$6,875,266.20 is included by Finance Department in Schedule F Public Accounts, and the balance, \$933,563.97, is expenditure under Income, and subsidy appropriations. (See Quebec Bridge Statement.)

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GOVERNMENT EXPENDITURE RELATIVE TO RAILWAYS

RECAPITULATION of Expenditure and Revenue to March 31, 1924

	Capital	Revenue			Revenue received
		Compassionate and miscellaneous	Improvements and betterments	Working expenses	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Expenditure prior to Confederation.....	13,881,460 65				
Since Confederation—					
1868 to 1890 inclusive.....	105,592,016 89	43,639 97		45,661,435 22	39,107,792 60
1890 to 1891.....	1,184,317 34			3,949,263 73	3,181,888 56
1891 to 1892.....	417,425 73			3,748,597 77	3,136,393 51
1892 to 1893.....	712,917 44			3,288,629 62	3,262,505 62
1893 to 1894.....	585,749 01			3,226,208 13	3,179,019 57
1894 to 1895.....	376,814 83			3,197,846 17	3,129,450 37
1895 to 1896.....	324,774 72			3,254,442 64	3,140,678 47
1896 to 1897.....	204,624 31			3,195,959 58	3,060,074 38
1897 to 1898.....	270,990 85	1,400 00		3,507,248 88	3,313,847 10
1898 to 1899.....	1,112,348 47			3,696,612 31	3,940,570 11
1899 to 1900.....	3,309,130 42			4,665,228 06	4,774,161 87
1900 to 1901.....	3,922,989 37			5,739,051 54	5,213,381 24
1901 to 1902.....	5,386,611 24			5,861,099 54	5,918,990 43
1902 to 1903.....	3,083,680 86			6,474,134 20	6,584,598 77
1903 to 1904.....	2,619,059 86			7,599,958 57	6,627,255 51
1904 to 1905.....	6,125,481 79			8,906,154 35	7,050,892 11
1905 to 1906.....	6,102,565 74			7,893,653 49	7,950,552 97
1906 to 1907.....	7,174,370 17			6,328,745 65	6,509,186 49
1907 to 1908.....	23,684,005 25			9,595,295 43	9,534,569 04
1908 to 1909.....	29,414,227 34			9,764,586 51	8,894,420 42
1909 to 1910.....	21,505,975 91			9,095,903 96	9,647,963 71
1910 to 1911.....	24,532,466 18	1,000 00		10,037,878 77	10,249,394 38
1911 to 1912.....	23,108,805 52	3,950 00		11,074,852 80	11,034,165 83
1912 to 1913.....	17,375,968 10	4,500 00		12,499,925 65	12,442,203 46
1913 to 1914.....	21,628,095 15	11,300 00		13,559,225 45	13,394,317 37
1914 to 1915.....	21,865,663 92	23,000 00		12,474,453 85	12,149,357 32
1915 to 1916.....	21,155,255 19	1,400 00	1,515,895 57	17,891,484 65	18,427,908 65
1916 to 1917.....	12,003,649 70	4,000 00	1,070,334 64	24,725,571 90	23,539,758 61
1917 to 1918.....	34,699,416 96	15,100 00		33,400,460 45	27,240,956 87
1918 to 1919.....	40,193,180 64	17,000 00		43,889,626 07	38,013,725 69
1919 to 1920.....	11,593,148 00	8,500 00		48,194,709 86	41,402,061 36
1920 to 1921.....	5,096,534 94	2,000 00		43,770,971 10	36,814,349 70
*1921 to 1922.....	4,553,638 03			6,326,800 47	
1922 to 1923.....	1,052,637 42			5,695,669 05	
1923 to 1924.....	315,943 52				
	474,060,666 62	136,789 97	2,586,230 21	442,191,685 42	391,866,392 09

	\$ cts.
Total amount of Capital Expenditure.....	474,060,666 62
Cost of Quebec bridge to March 31, 1922.....	22,640,573 16
Miscellaneous expenditure in 1914.....	18,000 00
	496,719,239 78
Less amount received from the City of St. John, N.B., as purchase price of Carleton Branch Railway.....	40,000 00
	496,679,239 78

*Under authority of Item 341, Chapter 54, 1921, the receipts and revenues of the Canadian Government Railways were, from Jan. 1, 1921, applied by the management towards payment of working expenditures.

II.—STATEMENT showing Subsidies paid to March 31, 1924

Subsidies Voted		Number	Railways	July 1, 1883, to March 31, 1922	Total
Authority	Amount			\$ cts.	\$ cts.
47 Vic., chap. 8	51,200 00	1	Albert Southern Railway, N.B.....	50,460 00	50,460 00
52 " 3	—	2	Alberta Central Railway, Alta.....	404,480 00	404,480 00
3-4 Geo. V. chap. 46	—	3	Algoma Central and Hudson Bay Ry., Ont.....	2,048,704 00	2,048,704 00
62-3 Vic., chap. 7	—	4	Algoma Eastern Ry. Co., formerly Manitoulin and North Shore Ry. Co., Ontario.....	547,648 00	547,648 00
63-4 " 8	—	5	Atlantic and Lake Superior Ry., Quebec.....	163,418 19	163,418 19
1 Ed. VII, chap. 7	—	6	Atlantic and Northwestern Railway.....	3,732,000 00	3,732,000 00
9-10 " 51	—	7	Atlantic, Quebec and Western Ry. Co., Quebec...	902,800 00	902,800 00
1 " 7	186,500 annually for 20 years...	8	Baie des Chaleurs Railway, Quebec.....	620,000 00	620,000 00
37 Vic., chap. 14	—	9	Bay of Quinte Railway, Ontario, now Canadian National Ry.....	141,722 45	141,722 45
6 Ed. VII, chap. 43	—	10	Beauharnois Junction Railway, Quebec.....	62,400 00	62,400 00
9-10 " 51	—	11	Belleville and North Hastings Railway, Ontario..	21,888 00	21,888 00
46 Vic., chap. 25	—	12	Brantford, Waterloo and Lake Erie Ry., Ontario..	57,600 00	57,600 00
47 " 8	320,000 00	13	Brockville, Westport and Sault Ste. Marie Railway, Ontario, now Canadian National Ry.....	140,800 00	140,800 00
52 " 3	300,000 00	14	Bruce Mines and Algoma Railway, Ontario.....	53,920 00	53,920 00
—	—	15	Buctouche and Moncton Railway, New Brunswick.	101,600 00	101,600 00
50-1 Vic., chap. 27	62,400 00	16	Canada Atlantic Railway, Ontario.....	282,355 20	282,355 20
56 " 4	—	16½	Canada Central Ry., Alberta.....	175,000 00	175,000 00
48-9 " 54	22,400 00	17	Canada Eastern Ry., formerly Northern and West- ern Ry., New Brunswick, including also Chat- ham Branch Ry.....	374,839 84	374,839 84
49 " 19	—	18	Canada and Gulf Terminal Ry. Co.....	210,053 59	210,053 59
50-1 " 24	57,600 00	19	Canadian Northern Quebec Ry. Co., formerly Great Northern Ry., Quebec.....	1,265,357 14	1,265,357 14
51-8 " 4	—	20	Canadian Northern Alberta Ry. Co., Alberta.....	3,120,000 00	3,120,000 00
48-9 " 59	128,000 00	21	Canadian Northern Ontario Ry. Co.....	14,485,635 20	14,485,635 20
53 " 2	—	22	Canadian Northern Ry. Co., Ontario, Manitoba and North West Territories.....	1,909,132 00	1,909,132 00
54-5 " 8	64,000 00	23	Canadian Northern Pacific Ry. Co., British Columbia.....	5,987,520 00	5,987,520 00
57-8 " 4	—	24	Canadian Northern Quebec Ry., formerly Cha- teauaguay and Northern Ry., Quebec.....	391,819 75	391,819 75
49 Vic., chap. 10	96,000 00	25	Canadian Pacific Ry. Co., British Columbia (Crow's Nest Pass).....	3,404,720 00	3,404,720 00
50-1 " 24	6,400 00	26	Canadian Pacific Ry. Co. (Dymont Branch).....	22,336 00	22,336 00
48-9 " 59	96,000 00	27	Canadian Pacific Ry., Bridge at Edmonton, Alberta.....	126,000 00	126,000 00
49 " 10	38,400 00	28	Canadian Pacific Ry., Gimli to Icelandic River Bridge.....	80,032 00	80,032 00
50-1 " 24	180,000 00	29	Can. Pac. Ry. Co. (Kootenay and Arrowhead Branch).....	153,866 00	153,866 00
App. Act. 2, 1918	175,000 00	30	Can. Pac. Ry. Co., Moosejaw northwesterly.....	485,474 27	485,474 27
47 " 8	128,000 00	31	Can. Pac. Ry. Co., Bridge at Outlook.....	115,000 00	115,000 00
48-9 " 59	19,200 00	32	Can. Pac. Ry. Co. (Pheasant Hills Branch).....	435,200 00	435,200 00
49 " 10	32,000 00	33	Can. Pac. Ry. Co. (Pipestone Branch).....	160,000 00	160,000 00
48-9 " 59	24,439 84	34	Can. Pac. Ry. Co. (Revelstoke to Arrow Lake)..	80,000 00	80,000 00
51 " 3	140,800 00	35	Can. Pac. Ry. Co. (Selkirk Branch).....	83,200 00	83,200 00
57-8 " 4	35,200 00	36	Can. Pac. Ry. Co. (Staynerville Branch).....	13,024 00	13,024 00
62-3 " 7	—	37	Can. Pac. Ry. Co. (Teulon to Icelandic River)...	112,000 00	112,000 00
47 Vic., chap. 8	32,000 00	38	Can. Pac. Ry. Co. (Waskada Branch).....	64,000 00	64,000 00
49 " 10	57,600 00	39	Can. Pac. Ry., Winnipeg to Gimli, Man.....	34,522 43	34,522 43
52 " 3	22,400 00				
53 " 2	48,000 00				
56 " 2	47,000 00				
57-8 " 4	70,400 00				
7-8 Ed. VII, c. 63	—				
2 Geo. V, chap. 7	—				
3-4 " 10	—				
6-7 Ed. VII, c. 40	—				
7-8 " 63	—				
2 Geo. V, chap. 9	—				
—	—				
60-61 Vic., chap. 5	3,630 000 00				
—	—				
2 Geo. V, chap. 48	—				
3-4 " 46	—				
—	—				
7-8 Ed. VII, c. 63	—				
2 Geo. V, chap. 48	—				
—	—				
—	—				
55-6 Vic., chap. 5	80,000 00				
—	—				
4 Edw. VII, chap. 34	—				
6 " 43	—				
—	—				
7-8 Ed. VII, c. 63	—				

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II.—STATEMENT showing Subsidies paid to March 31, 1924—Continued

Subsidies Voted		Number	Railways	July 1, 1883, to March 31, 1922	Total
Authority	Amount			\$ cts.	\$ cts.
48-9 Vic., chap. 58	1,500,000 00	40	Canadian Pacific Extension.....	1,500,000 00	1,500,000 00
57-8 " 4	9,000 00	41	Cap de la Magdeleine Railway, Quebec.....	7,424 00	7,424 00
	—	42	Cape Breton Extension Railway, Nova Scotia.....	196,800 00	196,800 00
46 Vic., chap. 25	115,200 00	43	Caraquet Railway, New Brunswick.....	224,000 00	224,000 00
47 " 8	76,800 00				
50-1 " 24	32,000 00				
47 " 8	—				
51 " 3	—				
52 " 3	83,612 00	44	Central Railway, New Brunswick.....	226,012 54	226,012 54
53 " 2	142,400 00				
57-8 " 4	48,000 00				
61 " 1	—				
62-3 " 1	—				
2 Ed.VII, chap. 48	—	45	Central Railway of Canada, Quebec, now Canadian National Ry.....	30,145 02	30,145 02
46 Vic., chap. 2	1,525,250 00	46	Central Canada Railway.....	1,525,250 00	1,525,250 00
7 " 8	—	47	Central Ontario Railway Co., Ontario, now Canadian National Ry.....	205,862 79	205,862 79
6-7 Ed. VII, c. 40	—				
	—	48	Coast Line of Nova Scotia (Halifax and Yarmouth Ry.), now Canadian National Ry.....	160,000 00	160,000 00
6 Ed. VII, chap. 43	—	49	Colchester Coal and Railway Co., Nova Scotia	12,800 00	12,800 00
53 Vic., chap. 2	112,000 00	50	Columbia and Kootenay Ry. Co., British Columbia	88,800 00	88,800 00
50-1 " 24	44,800 00	51	Cornwallis Valley Railway Co., Nova Scotia.....	44,800 00	44,800 00
52 " 3	—	52	Cumberland Railway and Coal Co., Nova Scotia..	39,850 00	39,850 00
50-1 " 24	44,800 00				
5-6 " 5	89,600 00	53	Dominion Coal Company, Nova Scotia.....	87,808 00	87,808 00
50-1 " 24	22,400 00	54	Dominion Line Company, Quebec.....	15,360 00	15,360 00
50-1 " 24	96,000 00	55	Drummond County Railway, Quebec.....	423,936 00	423,936 00
52 " 3	14,400 00				
53 " 2	76,800 00				
57-8 " 4	96,000 00				
" "	—				
3-4 Geo.V, chap. 46	—	56	East Richelieu Valley Railway Co., Quebec (Quebec Montreal and Southern Ry.).....	69,952 00	69,952 00
6-7 Ed. VII, c. 40	—	57	Edmonton, Dunvegan and British Columbia Railway, Alberta.....	338,382 48	338,382 48
	—	58	Edmonton, Yukon and Pacific Railway Co., Alberta, now Canadian National Ry.....	91,200 00	91,200 00
46 Vic., chap. 25	38,400 00	59	Elgin, Petitecodiac and Havelock Railway, N.B....	82,652 82	82,652 82
51 " 3	44,252 82				
47 " 8	96,000 00	60	Erie and Huron Railway, Ontario.....	96,000 00	96,000 00
47 " 6	750,000 00	61	Esquimalt and Nanaimo Railway, British Columbia.....	1,520,560 00	1,520,560 00
2 Geo. V, chap. 48	—	62	Fredericton and Grand Lake Railway Co., New Brunswick.....	216,576 00	216,576 00
52 Vic., chap. 3	30,000 00	63	Fredericton and St. Mary's Ry. Bridge Co., New Brunswick.....	30,000 00	30,000 00
60-61 " 4	500,000 00	64	Grand Trunk Ry. Co., Victoria Jubilee Bridge, Quebec.....	500,000 00	500,000 00
63 " 3	—				
56 " 2	48,000 00	65	Grand Trunk, Georgian Bay and Lake Erie Ry., Ontario.....	39,744 00	39,744 00
7-8 Ed. VII, c. 63	—	66	Grand Trunk Pacific Ry. Co.....	1,220,480 00	1,220,480 00
49 Vic., chap. 10	32,000 00	67	Great Eastern Railway, Quebec.....	40,345 00	40,345 00
50-1 " 24	96,000 00				
56 " 2	64,000 00				
53 " 2	37,500 00				
50-1 " 24	51,200 00				
57-8 " 4	—	68	Guelph Junction Railway, Ontario.....	46,000 00	46,000 00
9-10 Ed. VII, c. 51	—	69	Gulf Shore Railway Company, New Brunswick...	53,699 20	53,699 20
	—	69½	Ha-Ha-Bay Railway Co., Quebec.....	231,462 00	231,462 00
	—	70	Halifax and Southwestern Railway Co., Nova Scotia, now Canadian National Ry.....	1,238,450 93	1,238,450 93
50-1 Vic., chap. 24	9,600 00	71	Harvey Branch Railway Co., New Brunswick....	5,553 57	5,553 57
49 " 10	108,800 00	72	Hereford Railway, Quebec.....	155,200 00	155,200 00
52 " 3	48,000 00				
46 " 25	156,800 00	73	International Railway, Quebec.....	156,800 00	156,800 00
53 " 3	—	74	International Ry. of New Brunswick, formerly Restigouche and Western Ry. Co.....	726,080 00	726,080 00
7-8 Ed. VII, c. 63	—				
	—	75	Inverness Railway and Coal Co.....	368,545 97	368,545 97
47 Vic., chap. 8	160,000 00	76	Irondale, Bancroft and Ottawa Railway, Ontario, now Canadian National Ry.....	144,000 00	144,000 00
52 " 3	—	77	Joggins Railway, Nova Scotia.....	37,500 00	37,500 00
49 " 10	38,400 00				
50-1 " 24	4,000 00	78	Kettle Valley Ry., British Columbia.....	2,174,190 72	2,174,190 72
6 Ed. VII, chap. 43	—				
46 Vic., chap. 24	89,600 00	79	Kingston, Napanee and Western Ry., formerly Napanee, Tamworth and Quebec Ry., Ontario, now Canadian National Ry.....	208,732 80	208,732 80
49 " 10	70,000 00				
50-1 " 24	12,800 00				
52 " 3	32,000 00				
55-6 " 5	64,000 00				
47 Vic., chap. 8	48,000 00	80	Kingston and Pembroke Ry., Ontario.....	48,000 00	48,000 00

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II.—STATEMENT showing Subsidies paid to March 31, 1924—*Continued*

Subsidies Voted		Number	Railways	July 1, 1883, to March 31, 1922	Total
Authority	Amount			\$ cts.	\$ cts.
6 Ed. VII, chap. 43	—	81	Klondike Mines Railway.....	197,184 00	197,184 00
2 " 48	—	82	Kootenay Central Ry. Co., British Columbia....	1,065,856 00	1,065,856 00
50-1 Vic., chap. 23	118,400 00	83	Lake Erie and Detroit River Railway, Ontario..	475,851 00	475,851 00
55-6 " 4	224,000 00				
62-3 " 5	—	84	Lake Erie and Northern Ry. Co., Ontario.....	320,192 00	320,192 00
2 Geo. V, chap. 48	—				
50-1 Vic., chap. 24	65,022 00	85	Lake Temiscamingue Colonization Ry., Quebec..	310,335 95	310,335 95
57-8 " 4	274,940 00				
49 " 10	11,200 00	86	L'Assomption Railway, Quebec.....	11,200 00	11,200 00
50-1 " 24	217,600 00	87	Laurentian Railway, now Canadian National Ry..	217,600 00	217,600 00
48-9 " 50	44,800 00	88	Leamington and St. Clair Ry., Ontario.....	51,200 00	51,200 00
50-1 " 24	6,400 00				
6-7 Ed. VII, c. 40	—	89	Liverpool and Milton Ry., now Canadian National Ry.....	32,000 00	32,000 00
45 Vic., chap. 14	—	90	Lindsay, Bobcaygeon, Pontypool Ry. Co., Ontario	185,173 06	185,173 06
55-6 Vic., chap. 5	48,000 00	91	Lotbinière and Megantic Railway, Quebec.....	96,000 00	96,000 00
57-8 " 4	48,000 00				
—	—	92	Maganetawan River Railway Co., Ontario.....	3,552 00	3,552 00
7-8 Ed. VII, c. 63	—	93	Maritime Coal and Railway Co.....	3,200 00	3,200 00
—	—	94	Massawippi Valley Railway Co., Quebec.....	5,376 00	5,376 00
—	—	95	Midland Railway Co., Nova Scotia.....	339,060 40	399,060 40
—	—	96	Middleton and Victoria Beach Railway Co., Nova Scotia, now Canadian National Ry.....	125,760 00	125,760 00
3 Ed. VII, chap. 57	—	97	Minudie Coal Co., Nova Scotia.....	18,544 00	18,544 00
56 Vic., chap. 2	67,200 00	98	Montfort Colonization Railway, Quebec, now Canadian National Ry.....	167,440 00	167,440 00
57-8 " 4	38,400 00				
60-1 " 4	66,000 00	99	Montreal and Champlain Junction Railway, Quebec	103,600 00	103,600 00
48-9 " 59	30,000 00				
50-1 " 24	64,000 00	100	Montreal and Lake Maskinongé Railway, Quebec.	41,280 00	41,280 00
51 " 3	9,600 00				
49 " 10	32,000 00	101	Montreal and Ottawa Railway, Ontario.....	192,000 00	192,000 00
53 " 2	10,200 00				
50-1 " 24	192,000 00	102	Montreal and Province Line Railway, Quebec.....	58,560 00	58,560 00
53 " 2					
54-5 " 8	—	103	Montreal and Sorel Railway, Quebec (Quebec, Montreal and Southern Ry.).....	93,757 57	93,757 57
57-8 " 4	—				
1 Ed. VII, chap. 7	—	104	Montreal and Western Railway, Quebec.....	361,270 00	361,270 00
48-9 " 59	72,000 00				
53 " 2	40,000 00	105	Nakusp and Slocan Railway, British Columbia....	117,760 00	117,760 00
53 Vic., chap. 2	361,270 00				
57-8 " 4	121,600 00	106	Napierville Junction Railway Co., Quebec.....	173,440 00	173,440 00
6 Ed. VII, chap. 43	—	107	New Brunswick Coal and Railway Co., New Brunswick.....	48,000 00	48,000 00
—	—	108	New Brunswick and Prince Edward Island Railway	113,440 00	113,440 00
48-9 Vic., chap. 59	118,400 00	109	New Glasgow Iron, Coal and Railway Co., Nova Scotia.....	39,840 00	39,840 00
55-6 " 5	40,000 00	110	Nicola, Kamloops and Similkameen Coal Railway Co.....	300,800 00	300,800 00
Ed. VII, chap. 57	—	111	North Shore Railway Co., formerly Beersville Coal and Railway Co.....	27,616 00	27,616 00
7-8 " 63	—	112	Northern Colonization Railway Co., Quebec.....	355,200 00	355,200 00
—	—	113	Northern New Brunswick and Seaboard Railway Co., New Brunswick.....	108,160 00	108,160 00
2 Geo. V, chap. 47	—	114	Northern and Pacific Junction Railway, Ontario...	1,320,000 00	1,320,000 00
3-4 " 46	—				
46 " 26	660,000 00	115	Nova Scotia Central Railway Co., Nova Scotia, now Canadian National Ry.....	235,200 00	235,200 00
53 " 2	660,000 00				
55-6 " 5	240,000 00	116	Ontario, Belmont and Northern Ry. Co., Ontario (Marmora Ry. and Mining Co.) now Canadian National Ry.....	30,720 00	30,720 00
61 " 2	32,000 00				
56 " 2	—	117	Orford Mountain Railway Company, Quebec.....	202,926 50	202,926 50
—	—				
53 Geo. V, chap. 2	99,200 00	118	Oshawa Railway and Navigation Co., Ontario....	22,400 00	22,400 00
3 Ed. VII, chap. 2	—				
56 " 2	22,400 00	119	Ottawa, Arnprior and Parry Sound Ry., Ontario..	779,712 00	779,712 00
55-6 " 5	—	120	Ottawa and New York Railway Company, Ontario	262,384 00	262,384 00
—	—	121	Ottawa, Northern and Western Railway, Quebec, formerly Ottawa and Gatineau Valley Railway	414,931 20	414,931 20
52 Vic., chap. 3	320,000 00				
57-8 " 6	64,000 00	122	Parry Sound and Colonization Railway, Ontario..	152,800 00	152,800 00
60-1 " 4	—				
52 " 3	128,000 00	123	Pembroke Southern Railway, Ontario.....	64,000 00	64,000 00
57-8 " 4	64,000 00				
—	—	124	Phillipsburg Junction Ry. Quarry Co., Quebec.....	23,712 00	23,712 00
55-6 Vic., chap. 5	—				
47 " 8	272,000 00	125	Pontiac Pacific Junction Railway, Quebec.....	193,578 00	193,578 00
51 " 3	41,000 00				
53 " 2	24,000 00	126	Pontiac Pacific and Ottawa and Gatineau Ry. Co. (Interprovincial Bridge over Ottawa River)..	212,500 00	212,500 00
60-1 " 4	212,500 00				
63-4 " 2	—	127	Pontiac and Renfrew Railway, Ontario.....	13,600 00	13,600 00
52 " 3	19,200 00				

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II.—STATEMENT showing Subsidies paid to March 31, 1924—Continued

Subsidies Voted		Number	Railways	July 1, 1883, to March 31, 1922	Total
Authority	Amount			\$ cts.	\$ cts.
51 Vic., chap. 3	287,200 00	128	Port Arthur, Duluth and Western Ry., Ontario, now Canadian National Ry.....	271,200 00	271,200 00
53 " 2					
62-3 " 7	1,000,000 00	129	Quebec Bridge Co., Quebec.....	374,353 33	374,353 33
63-4 " 8					
47 " 8	60,342 00				
51 " 3		130	Quebec Central Ry., Quebec.....	585,038 90	585,038 90
53 " 2	288,000 00				
7-8 Ed. VII, c. 63	—				
45 Vic., chap. 14	384,000 00				
46 " 25	80,000 00				
48-49 " 59	96,000 00				
49 " 10	186,295 00				
50-1 " 24	28,800 00	131	Quebec and Lake St. John Railway, Quebec, now Canadian National Ry.....	1,261,463 50	1,261,463 50
51 " 3	96,000 00				
52 " 3	64,000 00				
53 " 2	40,000 00				
54-5 " 8	5,250 00				
57-8 " 4	44,800 00				
52 Vic., chap. 3	96,000 00	132	Quebec, Montmorency and Charlevoix Railway Co., Quebec.....	96,000 00	96,000 00
56 " 3	—	132½	Quebec, Montreal and Southern Railway Co.—See South Shore Ry., Quebec.		
7-8 Ed. VII, c. 51	—	133	Quebec and Saguenay Railway Co., Quebec.....	248,801 28	248,801 28
—	—	134	Schomberg and Aurora Railway Co., Ontario.....	46,144 00	46,144 00
52 Vic., chap. 3	162,200 00	135	Shuswap and Okanagan Railway, British Columbia	163,200 00	163,200 00
2 Geo. V, chap. 48	—	136	Southampton Railway Co., New Brunswick.....	81,280 00	81,280 00
50-1 Vic., chap. 24	54,400 00	137	South Norfolk Railway, Ontario.....	54,400 00	54,400 00
7-8 Ed. VII, c. 63	—	138	South Shore Railway (Quebec, Montreal and Southern), Quebec.....	529,442 00	529,442 00
50-1 Vic., chap. 24	138,300 00				
55-6 " 5	108,000 00	139	St. Catharines and Niagara Central Railway, Ontario.....	38,400 00	38,400 00
57-8 " 4	108,800 00				
52 " 3	375,000 00	140	St. Clair Frontier Tunnel Co., Ontario.....	375,000 00	375,000 00
2 Geo. V, chap. 48	—	141	St. John and Quebec Railway Co., New Brunswick	1,005,902 42	1,005,902 42
53 Vic., chap. 2	57,600 00				
55-6 " 5	25,024 00	142	St. Lawrence and Adirondack Railway, Quebec...	149,481 60	149,481 60
60-61 " 4					
47 " 8	22,400 00	143	St. Louis and Richibucto Railway, New Brunswick	22,400 00	22,400 00
—	—	144	St. Mary River Railway Co., Northwest Terri- tories.....	148,094 00	148,094 00
7-8 Ed. VII, c. 63	—	145	St. Mary's and Western Ontario Railway Co., Ontario.....	67,709 00	67,709 00
7-8 " 63	—	146	St. Maurice Valley Railway Co., Three Rivers to Grand'Mère, Quebec.....	173,120 00	173,120 00
56 Vic., chap. 2	—	146½	St. Stephen and Milltown Railway, New Bruns- wick.....	14,848 00	14,848 00
3-4 Geo. V, chap. 53	—	147	Temiskaming and Northern Ontario Railway Co., Ontario.....	2,134,080 00	2,134,080 00
45 Vic., chap. 14	240,000 00				
48-9 " 58	258,000 00	148	Témiscouata Railway, New Brunswick and Quebec	645,950 00	645,950 00
51 " 3	100,000 00				
53 " 2	51,200 00				
7-8 Ed. VII, c. 63	—	149	Thessalon and Northern Railway Co., Ontario....	6,112 00	6,112 00
52 Vic., chap. 3	54,400 00	150	Thousand Islands Railway, Ontario.....	29,840 00	29,840 00
63-4 " 8					
55-6 " 5	—				
57-8 " 4	—	151	Tilsonburg, Lake Erie and Pacific Railway, Ontario	150,071 48	150,071 48
60-1 " 4	—				
62-63 " 7	—				
54-5 " 8	89,600 00				
53 " 2	35,200 00	152	Tobique Valley Railway, New Brunswick.....	134,016 00	134,016 00
55-6 " 5	9,600 00				
59 " 10	16,000 00	153	Toronto, Grey and Bruce Railway, Ontario.....	14,656 00	14,656 00
56 " 2	102,400 00	154	United Counties Railway Co., Quebec (Quebec, Montreal and Southern).....	188,816 00	188,816 00
57-8 " 4	102,400 00				
7-8 Ed. VII, c. 34	—	155	Vancouver and Lulu Island Railway Co., British Columbia.....	61,760 00	61,760 00
53 Vic., chap. 2	35,200 00	156	Waterloo Junction Railway, Ontario.....	32,800 00	32,800 00
49 " 10	256,000 00	157	West Ontario Pacific Railway and Ontario and Quebec Railway.....	256,000 00	256,000 00
53 " 2	—				
62-3 " 7	—	158	York and Carleton Railway, New Brunswick.....	32,896 00	32,896 00
47 " 8	2,394,000 00	159	Provincial Govt. of Quebec—Quebec-Montreal...	2,394,000 00	2,394,000 00
Total.....				†78,785,471 09	78,785,471 09

† This amount does not include the subsidy of \$25,000,000 to the Canadian Pacific Railway, nor the amount of \$600,000.00 expended on the Annapolis and Digby Railway, both of which are included in Capital Account.

II.—STATEMENT showing Subsidies paid to March 31, 1924—*Concluded.*

Agreement with Public Accounts 1923-24 as follows:—

	\$	cts.
Above statement shows.....	78,785,471	09
Total as per Public Accounts.....	76,115,221	09
Difference.. ..	2,670,250	00

Difference is located as follows:—
Public Accounts Statement does not include, in Subsidy Account

	\$	cts.
(a) Item 40 (part).....	970,000	00
(b) Item 46.....	1,525,250	00
(c) Item 16½.....	175,000	00
	2,670,250	00

REPORT OF THE CHIEF ENGINEER OF THE DEPARTMENT OF RAILWAYS AND CANALS

SIR,—I have the honour to submit my annual report for the fiscal year ending March 31, 1924.

The canal system of Canada comprises a series of canals and canalized waters by which a total waterway of 1,831 miles has been opened to navigation. These canals may be considered under two main classes: the through St. Lawrence and Great Lakes route and the subsidiary canals or branches. By the former, communication with sea ports is made possible for the large vessels which navigate the Great Lakes. The latter or branch system of canals serves for the most part the requirements of a merely local traffic.

The through water route between Montreal, at the head of ocean navigation, and Fort William and Port Arthur, on the west shore of lake Superior comprises 74 miles of canal, with forty-nine locks and 1,140 miles of river and lake waters, or a total of 1,214 miles. The minimum depth of water on this route is 14 feet. From Montreal to Duluth, at the southwest end of lake Superior, the total distance is 1,337 miles, and to Chicago 1,244 miles. Connection is made with the Canadian Pacific Railway from points west and south at Fort William and Port Arthur (6 miles apart.) From Fort William, connection with the main transcontinental line of the Canadian National Railways is made by the branch line originally constructed by the Grand Trunk Pacific Railway, but now operated by the Canadian National Railways.

Of the minor or branch systems the Ottawa river, Rideau, Murray and Trent canals while geographically branches of the main route attend, as already noted, chiefly to the needs of purely local traffic. Isolated from the systems just mentioned are the Richelieu river canals consisting of the St. Ours lock and Chambly canal by which a waterway for vessels of light draught is opened between Sorel on the St. Lawrence river and lake Champlain, and the St. Peter's canal in the extreme East which provides communication between the Bras d'Or lakes of Cape Breton island and the Atlantic ocean.

A full statement of the various canals and canalized waters now in operation, with their mileage, limiting dimensions, etc., is the subject of a separate departmental publication, "The Canals of Canada." A summary of this data is, however, appended to this report.

In the detailed report which follows, the various canal systems, etc., are taken up in the following order:—

1. The present St. Lawrence and Great Lakes route between Montreal and lake Superior;
2. The route from Montreal to Kingston via the Ottawa and Rideau rivers;
3. The navigation of the Richelieu river from its junction with the St. Lawrence to lake Champlain;
4. The route from lake Ontario to Georgian bay via the Trent river, etc.;
5. The St. Peter's canal across the isthmus at the southerly end of Cape Breton island;
6. Miscellaneous works.

1. ST. LAWRENCE AND GREAT LAKES ROUTE

(a) LACHINE CANAL

This canal, which lies across the southeasterly portion of the island of Montreal, overcomes the difference in level between the harbour of Montreal and lake St. Louis caused by the Lachine rapids. It is $8\frac{1}{2}$ miles long and has five locks with a minimum depth of 14 feet.

The canal was opened to navigation May 1, and closed December 12. Two delays only to navigation occurred. On August 29 the upper gates of south lock 1 gave way when the steamer *John B. Ketchum* was being locked down the canal causing the steamer to crash through the lower gates. Between the 3rd and 7th of October navigation was delayed through the falling of the counterweight of the Rockfield bascule bridge.

The principal items in construction, improvements and repairs effected during the year were as follows: Two fixed steel bridges 70 and 84 feet long with concrete flooring and sidewalks were built across the headrace of the two supply weirs at Lachine. A portion of St. Patrick street from a short distance below Côte St. Paul power station to a point opposite the property of Crane Limited, a distance of 1,530 feet, was paved in asphalt on concrete foundation, the work being performed under contract with the Sicily Asphaltum Company. The lower sill and flooring of south lock No. 1 was partially renewed in timber and concrete necessitating the building of a 30-foot stoplog dam to hold the harbour waters and the pumping out of lock and reach immediately above it. The Rockfield bascule bridge, after the fall of the counterweight, was raised and moved to the south side of the canal and replaced immediately after the close of navigation. Various repairs and alterations were made to the steel work and a new counterweight was constructed and placed in position. Among smaller improvements may be noted the repairing of mitre sills at south locks 1, 2, 3 and 4 and north locks 3 and 4, repairs to floors of south locks 3 and 4, to six lockgates and two platforms, as well as to flour sheds and other buildings, wharves, guide booms, bridge floors, transmission lines, machinery, etc.

The dredging fleet consisting of tug *Dandy*, dipper dredge No. 2, floating derrick No. 2, ten scows, one houseboat and five rowboats underwent the usual repairs while in dry dock. Of special repairs or improvements may be noted the renewal of the deck flooring, stern planking and all main bearings of derrick No. 2, the provision of a spare propellor for tug *Dandy* and the construction of a dump scow and twelve large dumping boxes.

(b) SOULANGES CANAL

The entrance to this canal lies 16 miles west of the upper end of the Lachine canal. It is 14 miles in length, has five locks, with a minimum depth of 15 feet, and extends from Cascades Point to Côteau Landing, overcoming the Cascades, Cedars and Côteau rapids.

The canal was opened to traffic May 2 and closed December 12, and was operated during the entire season without accident or delay to traffic.

The resurfacing in asphalted macadam of 14 miles of roadway along the north side of the canal between Cascades Point and Côteau Landing, which has been progressing under contract with the Newton-Dakin and Simpson Bros. construction companies, was completed last season with the exception of $2\frac{1}{3}$ miles at the lower end on the Simpson Bros.' contract. This work will be finished up during the coming season. In the gate shed, constructed in 1922, a 48-inch planing machine, a circular saw and a 3-ton travelling crane were installed.

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For the launching of lock gates about 300 feet of ways were constructed on piers. Three new gates were constructed for locks 1, 2 and 3. Of repairs and lesser improvements may be mentioned the bevelling of coping stones at lock 4 to prevent displacement from vessels striking the wall, the repairing of damages caused by vessels at lock 1, the wing wall of lock 2 and at bridge 2; the pointing of masonry walls, repairs to gates, lock sills, tunnels, turbines, bridge floors, canal slopes, transmission lines, buildings, etc., as well as the quarrying and crushing of stone required both for the Soulanges canal and for the Lachine canal and Ste. Anne lock.

The dredging fleet was employed during the summer in cleaning the lower entrance to the canal, in filling round the lockgate ways at Cascades Point, and in strengthening the breakwater and side dam at the head of the canal.

(c) CORNWALL CANAL

This canal, which lies at the westerly end of a navigable stretch of water which extends for 31 miles from the head of the Soulanges canal, is $11\frac{1}{4}$ miles long with six locks and a minimum depth of 14 feet. It surmounts the Long Sault rapids.

During the past fiscal year the canal was open for navigation from April 30 until December 13, and was operated without serious accident or delay to traffic. The volume of traffic which passed through the canal was considerably in excess of that of the previous year.

Among the various repairs and improvements effected during the year, the following may be noted: The old pile wharf at the canal shops was demolished and replaced by a concrete wall with a backfilling of earth; the new timber crib at the canal shops was placed in position and filled with stone, replacing the old crib at the supply weir of lock 21, a new timber boom being at the same time floated into place. At Cornwall bridge a new glance boom was placed, the old one being so broken as to be beyond further repair. A new scow was constructed for the boarding house for bank repair men. A concrete floor was laid in one of the storehouses to replace the wooden one. Three new valves for the supply weir of lock 17 have been constructed and will be placed when the canal is unwatered. A timber crib supporting one of the range lights on St. Regis dyke has been renewed in concrete. At the repairing basin eleven shipways were built in concrete. About 2,800 lineal feet of stone protection was completely rebuilt during the season. The usual maintenance and repair work received customary attention.

(d) FARRAN'S POINT CANAL

This canal, together with the Rapide Plat and Galops canals which succeed it, form the group known as the "Williamsburg Canals." The length of the Farran's Point canal is $1\frac{1}{2}$ miles. It has one lock and is situated 5 miles west of the Cornwall canal.

Navigation opened April 30 and closed December 14. There were no serious accidents or delays to traffic during the entire season.

Minor repairs only were found necessary during the past year. These included the building of about 40 rods of new wire fence, the renewal of the covering over the chamber of the supply weir for the lock and the repairing of stone protection walls.

(e) RAPIDE PLAT CANAL

This canal extends from the town of Morrisburg to Flagg's bay, a distance of $3\frac{2}{3}$ miles. It has two locks.

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Navigation opened April 30 and closed December 15. One accident only occurred during this time and occasioned no serious delay to traffic: the steamer *Turret Cape* entering lock 24 collided with and damaged the gate. A spare gate was immediately installed.

Of repairs and improvements effected during the year, the following may be noted: Under contract with A. W. Robertson Limited, work was commenced in September last on the improvement of the upper entrance to the canal. This undertaking comprises the widening of the entrance on the north side from the south entrance pier upstream to Robertson's Point, a distance of half a mile, and the removal of a small shoal. Its object is to make the canal more accessible to boats of large size, which at low stages of the river, are compelled to use the canal on the down trip. About one-third of the total excavation work was performed by the contractor before the close of the navigation season. The tail-race leading from the electric lighting plant at Morrisburg, which had been badly damaged by unusual high water conditions, was unwatered and completely rebuilt for a length of 100 feet. A new driveway bridge was constructed over this tailrace. Extensive repairs were made to stone protection walls along the canal and a number of other minor repairs attended to.

(f) GALOPS CANAL

Situated about $4\frac{1}{2}$ miles west of the Rapide Plat canal the Galops canal extends from the village of Iroquois to a point about $1\frac{1}{2}$ miles beyond the town of Cardinal, a distance of $7\frac{1}{3}$ miles. It surmounts the last series of rapids met with between Montreal and lake Ontario and has three locks, a lift lock at the easterly entrance, a guard lock at the upper entrance and a lift lock beside the guard lock for overcoming the Galops rapids only.

Navigation on this canal opened April 30, and closed December 15, there having been no serious accidents or delays to traffic during this period.

Of repairs and improvements carried out during the year the following may be mentioned: The leak, which late in the 1922 season developed in the supply pipe leading from the pumping plant at Iroquois and passing under lock 25, was with considerable difficulty located and repaired. The swinging gear of the Cardinal bridge was thoroughly gone over and repaired. A number of lesser repairs such as the renewal of gates, painting and shingling of canal buildings, etc., received the customary attention.

(g) WELLAND CANAL

This canal, which overcomes the falls of Niagara, lies between Port Dalhousie on lake Ontario and Port Colborne on lake Erie. It is $26\frac{3}{4}$ miles long, has twenty-six locks and, under usual water conditions, provides, like the St. Lawrence system of canals, 14 feet of water on lock sills.

Navigation in the past fiscal year opened April 25 and closed December 15.

A slight increase in traffic was observed over that of the previous year. A total of 4,102 vessels passed entirely through the canal and in addition a large number of trips were made to intermediate points. The largest downbound cargo carried through the canal was 93,500 bushels of wheat or 2,805 tons. The increase in total freight tonnage over the year before amounted to 11 per cent, the actual tonnage carried being 3,755,912, a figure only surpassed in the year 1913 and then but by a slight amount.

Several accidents occurred during the year by which navigation was temporarily interrupted. In July the steamer *Glencassie* collided with one of the gates at lock 11 causing such damage as to delay the further operation of the lock for a period of eleven hours. In October the steamer *Poplar Bay* laden with wheat struck and dislodged the lower gates of lock 10. The rush of water

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which ensued carried out the upper gates also and some damage was done to the canal banks farther down. The canal was ready, however, for the resumption of traffic within a period of thirteen hours. Two other minor accidents also occurred near the close of the navigation season. Navigation was also interrupted on account of a bad leak which developed in the westerly retaining wall below lock 23. On three different occasions the canal was unwatered in the reach above lock 22 and repairs made. While these repairs sufficed as a temporary measure, it was found advisable to make permanent repairs at the close of the season. No further trouble at this point is now expected.

Of the various improvements made on the canal during the year the following may be noted: The east entrance pier at Port Dalhousie was extensively repaired. Bituminous pavements were laid at the Queenston Street highway swing-bridge, St. Catharines, on the road between Thorold and Allanburg and at the westerly approach to the highway swing bridge at Allanburg. Along the easterly canal bank between Feeder Junction and Humberstone extensive repairs in tarvia were made to the roadway.

Old Canal.—The old single track wooden highway swing bridge which crossed the canal at lock 2, St. Catharines, was replaced by a double track steel structure and the road approaches graded and paved with concrete. The old wooden bridges over the by-pass to Goose island and over the raceway near lock 15, Merritton, were replaced by reinforced concrete spans.

Canal Feeder.—The main highway across the Grand river on the dam embankment at Dunnville was paved in concrete for a width of 18 feet and the usual repairs attended to. There was no freshet in the Grand river.

Port Colborne Elevator.—The Government elevator during the past year received 57,867,872 bushels of grain, an increase over the previous year of nearly 8 per cent. Seventy per cent of the grain was from Fort William and the remainder from United States ports. The net earnings for the year were \$179,991.60.

An extension to the elevator, consisting of a one-million bushel storage annex, which will bring the total capacity up to 3,050,000 bushels, is now in progress. A contract for this work has been let to E. G. M. Cape & Co., of Montreal. The supplying and installing of the operating machinery will be done by this department.

(h) WELLAND SHIP CANAL

For a detailed description of the various works which it is proposed to undertake in the carrying out of this work, it will be necessary to refer back to the report of the engineer in charge contained in the annual report of this department for the fiscal year 1913-14, page 359. In the present report, as in those of the past two years, a brief résumé of the general scheme involved may, therefore, not be out of place.

The proposed ship canal leaves lake Ontario at the mouth of Ten-Mile creek, about three miles east of Port Dalhousie, follows an entirely different route from the present canal as far west as Allanburg, about half way across the peninsula, and from here proceeds along the course of the present canal to Port Colborne on lake Erie. The total distance traversed from lake to lake will be 25 miles. The difference of level between the two lakes, 325½ feet, will be overcome by seven lift locks, each having a lift of 46½ feet. The locks are to be 800 feet long and 80 feet wide in the clear and will provide a depth of 30 feet of water over the mitre sills. The width of the canal prism at bottom is to be 200 feet. A new breakwater, now under construction, will be built at Port Colborne, extending 2,000 feet farther into the lake than the present breakwater. Extensive harbour works are contemplated for the lake Ontario

entrance at Port Weller. For purposes of construction, the canal is now divided into eight sections or contracts numbered from the lake Ontario end. During the past fiscal year, work has been carried on on sections 1, 2, 3, 4 and 5.

On account of strikes and various labour troubles, construction work on this canal was considerably retarded for some time after the resumption of work at the close of the war years. Conditions in this respect have however improved materially during the past three years.

Following is a brief summary of the work performed and in progress on the various sections of the canal during the past fiscal year.

Section No. 1.—This section extends from Port Weller on lake Ontario in a southerly direction, a distance of nearly 3 miles inland, and comprises the entire harbour construction, prism excavation and one lock with weirs, etc., together with the construction of two bridges over the canal.

When work on the present contract with Johnston P. Porter was commenced in September, 1921, about 30 per cent of the entire undertaking still remained unfinished. Owing to the satisfactory progress made this section is now nearing completion. Rock excavation is practically finished while earth excavation, embankments and concrete work are between 85 and 90 per cent completed. During the past fiscal year the following principal items of work have been carried out:—

The dredge *Fundy* was engaged during the entire season on excavation work in the harbour. In all, about 117,000 cubic yards of material were taken out. Fifteen concrete cribs were built, placed in position and filled. Three more cribs only remain to be constructed. Disposal operations were continued at the east and west embankments, about 120,000 cubic yards being handled during the year. The construction of a gate recess at the lower end of the west lock wall, mentioned in last year's report, was completed. This alteration was necessitated by the change from single-leaf to double-leaf mitring gates. The concrete work in both the lock and the waste weir is now practically complete. The substructure of bridge No. 1 over the south end of the lock and waste weir, for the crossing of the Niagara, St. Catharines and Toronto Railway, is now fully completed. The disposal of material behind the east and west lock walls has progressed satisfactorily.

Section No. 2.—The extent of this section is approximately $4\frac{1}{2}$ miles. The work involved comprises the taking out of canal prism and construction of embankments, the building of locks 2 and 3 with entrance walls, etc., and the substructures of several highway bridges.

The work on this section is being prosecuted under the same contract as that of section No. 1. Under the original pre-war contract about 58 per cent of the entire undertaking had been completed.

The progress of the various classes of work comprised in the contract may be stated in detail as follows: Concrete work on the lower west entrance wall of lock 2 has now been practically completed. Considerable concrete was also placed in the waste weir, connecting walls and adjacent floor slabs. The lock floor was completed and a small amount of concrete was laid at monolith 1.E. The concrete work in this lock is now practically completed. The backfilling of the east and west lock walls was carried on during the season as well as that of the upper east entrance wall. At the site of lock 3, excavation for the lock pit was commenced in October last but was considerably retarded on account of a bad slide in the material which occurred soon after. Work was suspended in December and resumed again in March, since which operations have progressed satisfactorily. The laying of concrete in the west lock wall was commenced in July and the lower rear portion of the wall, which will act

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as a temporary retaining wall, was completed by the middle of October. Some concrete work was also done at the lower west entrance wall and at regulation weir No. 3. During the summer months a shovel cut was put through to grade along the line of the prism north to the Queenston road.

To summarize the work performed on this section from its commencement up to the end of the fiscal year it may be stated that 69 per cent of the rock excavation has been completed, 84 per cent of the earth excavation, 81 per cent of the work on watertight embankments and of concrete of all classes 56 per cent.

Section No. 3.—This section extends southerly from section 2 for a distance of about 2 miles. The work involved comprises the excavation of canal prism and lock sites, the construction of three twin locks in flight and one single lock together with masonry approach walls, a core wall for a dam, control weirs and other minor structures and the building of a large earth dam at the head of the flight locks.

Since the beginning of July, 1922, the work on this section has been carried on under contract with the P. Lyall & Sons Construction Company Limited, of Montreal. Work during the past year was in progress on all parts of the section; excavation in the prism north of the three twin locks, at the sites of these locks, at lock 7 and in the prism south of it, and at the site of the weir; concreting operations at twin locks 5 and 6 and at lock 7. The total amount of excavation work performed during the year amounted to 391,900 cubic yards of which 115,500 cubic yards was rock. The construction of the pond embankment proceeded for a period of four months during which time 23,000 cubic yards of completed embankment was placed, approximately 12 per cent of the total. The concrete work performed includes the placing of about 9,000 cubic yards or 3 per cent of the total, and at lock 7 about 70,700 cubic yards, or 58 per cent. Of the various structures in progress on this section, twin locks 6 are the most advanced being now 70 per cent completed.

Summarizing, it may be stated that rock excavation is now 75 per cent completed, earth excavation 70 per cent, embankment 74 per cent, and concrete 36 per cent.

Section No. 4.—The extent of this section is about 2 miles southerly from the end of Section No. 3. The work involved comprises the excavation of canal prism and for foundations of guard-gates and weir, the construction of a new water-works reservoir for the town of Thorold, the relocation of a branch of the Canadian National Railways, and various other lesser undertakings.

This section is included with Section 3 under the P. Lyall & Sons Construction Company's contract.

The work carried out during the past year has included excavation along the canal prism and in the turning basin at the north end of the section and the partial construction of the Shriner's and Beaver Dams culverts.

Excavation operations were carried on along the prism between Stations 490 and 597, the total amount of material removed being about 21,000 cubic yards of rock and 445,000 cubic yards of earth. In addition to this 13,000 cubic yards were deposited in watertight embankment during November and December. The construction of Shriner's culvert was commenced near the end of May at the west shaft and proceeded for a period of three months. Work was resumed in November. Good progress has been made and considerable concrete placed. Work on Beaver Dams culvert was begun in December and some excavation work has been performed.

The work to the end of the past year may be summarized as follows: Rock excavation 3 per cent completed, earth excavation 48 per cent, water-tight embankment 30 per cent, and concrete of all classes 2 per cent.

Section No. 5.—This section is about $3\frac{1}{4}$ miles in length. The work involved comprises rock and earth excavation and dredging, the construction of the substructure of bridges at Allanburg and Port Robinson and small quantities of concrete and stone protection along the canal banks.

The work on this section has been under contract with the Canadian Dredging Company, Limited, for the past three years.

The two dredges which have been working during the year have removed a total of 112,000 cubic yards of material of various classes. Rock and earth excavation operations have also been carried on. Of the former, 8,395 cubic yards have been taken out; of the latter, 126,240 cubic yards. Practically all the concrete substructure for bridges 12 and 13 has been completed. Considerable sodding and stone protection work were done along the east bank of the canal prism.

Since the commencement of work on this section, 88 per cent of the rock excavation has been completed and about 97 per cent of the earth excavation.

Sections Nos. 6 and 7.—These two sections are comprised in that portion of the canal which lies between Port Robinson and Port Colborne, a distance of about $10\frac{1}{4}$ miles. No construction work has as yet been done upon them. Considerable survey work, however, has been carried out and stream measurements made both on the Welland river and the present canal feeder. Test holes have been sunk and quantities of excavation estimated.

Section No. 8.—This section extends from the southerly end of Section No. 7 to deep water in lake Erie, a distance of approximately 3 miles. The work to be performed consists in the excavation of the canal prism and pit of the guard lock and the dredging of the harbour and entrance channel, the concrete construction of the lock and entrance walls, supply weir, harbour works, bridge substructures, etc.

A contract covering this work was let on February 27, 1924, to A. W. Robertson, Limited. No work has as yet been performed.

Construction Railway.—All tracks and structures were maintained in efficient condition throughout the year. The railway was operated without any serious delays to traffic; two slight accidents, however, occurred—the first in June, when the Jordan spreader dropped between the rails at Port Weller, causing sufficient damage to delay traffic for several hours; the other in August, when a runaway engine struck the end of a swing-bridge over the Welland canal, resulting in a few hours' delay to navigation. The total traffic over the line amounted to 60,436 cars.

Laboratory, etc.—A total of 456,267 barrels of cement were received and accepted during the year and distributed on various sections of the canal. Tests were made of all cement, sand, gravel, crushed stone and concrete. Over 2,000 samples of cement were tested. An inspection was made of all sand and crushed stone before acceptance and numerous tests of these materials performed in the laboratory.

Miscellaneous Contracts and Other Works.—The Goldie-McCulloch Company completed the installation in the pump-house of the pumping plant for unwatering lock 1 at Port Weller. The erection of a large shed equipped with travelling cranes for the planing and fabricating of timber was completed in July. The lower pair of gates for lock 1 have been completed and stepped. The superstructure of the new railway swing-bridge near lock 25 of the Welland canal was erected by the Hamilton Bridge Company.

General Summary.—For the various classes of work involved in the construction of the entire canal the following percentages are estimated as having now been completed: Rock excavation, 34 per cent; earth excavation, 52 per

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cent; watertight embankments, 74 per cent; concrete, 42 per cent; and reinforcing steel, 56 per cent.

(i) SAULT STE. MARIE CANAL

This canal provides communication between lakes Huron and Superior, surmounting by a single lock the rapids of the St. Mary's river. It is entirely within Canadian territory.

Traffic opened May 1 and closed December 26. The total registered tonnage which passed through the lock showed an increase of 34 per cent over that of the previous year; the freight tonnage also showed an increase of 35 per cent. For the Canadian and American canals taken together the increases in traffic were 33 per cent for registered tonnage and 38 per cent for freight.

No serious accidents or delays to traffic have occurred during the year. Owing to the lateness of the spring of 1923, considerable difficulties were experienced in the month of May from ice accumulations at the upper entrance to the canal.

During the months of February and March, 1923, the whole of the lower entrance to the canal was sounded through the ice and a shoal detected along the south side of the channel as well as some small high spots between the piers. These places were dredged during August and September and all obstructions removed. The work of renewing the top of the upper south pier was continued and a further 200 feet completed in concrete. This work is now about 42 per cent completed.

2. OTTAWA AND RIDEAU RIVERS

(a) STE. ANNE LOCK

This canal surmounts the Ste. Anne rapids between Ile Perrot and the island of Montreal at the junction of lake St. Louis with the Ottawa river. It consists of two parallel locks, the old and the new, each with a lift of 3 feet. The old lock has a depth of only 6 feet, but in the new lock there is 9 feet of water on the sills.

Navigation through this lock was continued from May 1 to November 30.

Of improvements effected during the year mention may be made of the installation of electrically operated machinery for the lock gates and sluices and the replacement by a concrete wall of the decayed cribwork facing of the upper wing dam on both the river and canal sides for a total length of over 700 feet.

The dredging fleet was employed during the season in cleaning the channel leading to the scowways at the lock and in removing an old sunken anchor pier on the west side of the Ottawa river channel opposite Ile aux Tourtes, about two miles above Ste. Anne.

(b) CARILLON AND GRENVILLE CANALS

From the Ste. Anne lock to the foot of the Carillon canal is a navigable stretch of water 27 miles in length through the lake of Two Mountains and the Ottawa river. A dam at Carillon raises the water 9 feet. This difference in level is surmounted by two locks. The length of the canal is three-quarters of a mile.

The Long Sault rapids, 6 miles above the Carillon canal, are surmounted by the Grenville canal, $5\frac{3}{4}$ miles in length with five locks. Both canals provide a depth of 9 feet of water over the lock sills.

These canals were open to navigation from May 1 to November 30.

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Considerable repair work was done on the Carillon dam, an extension was made to the carpenter shop, two bridges were rebuilt, four pairs of lock gates, and seven booms.

(c) RIDEAU CANAL

This canal connects with the Ottawa river about 56 miles above the head of the Grenville canal and provides a waterway between the cities of Ottawa and Kingston. It consists of a series of natural watercourses joined by artificial cuttings, is $126\frac{1}{4}$ miles long and has forty-seven locks with a minimum depth of 5 feet. It rises to a summit in the upper Rideau lake, from which body of water it descends to the level of lake Ontario by means of fourteen locks.

During the past year an ample water supply was available for the navigation of all parts of the canal.

The total number of lockages for the past season was 26,014, a slight decrease from those of the year previous.

Among the various repairs and improvements effected on this canal during the year the following may be mentioned: At the Ottawa lock station the repairs which had been begun on the west side of lock 7 were completed. The old decayed masonry on the east side of this lock was taken down and rebuilt in concrete blocks. At Pretoria avenue an operator's cabin was built at the west pier of the bridge. The concrete wall which has been under construction along the canal bank above Hartwell's locks was completed during the past winter, making a continuous wall about 2 miles in length from Dow's lake to Hogsback. At the Hogsback lock station a large timber crib was rebuilt on the west side of the west bulkhead and a small kitchen added to the lockman's house. At Black rapids a concrete wall was built along the face of the dam. At Manotick bridge the abutment on the east side of the river was rebuilt. Considerable repairs were made to the Beckett's Landing bridge, which had been damaged by the unauthorized crossing of a steam road-roller. At Merrickville the lower sill of the middle lock was taken out and replaced in concrete with steel plate protection. During the winter Edmund's lock was unwatered and the bottom of the chamber relined with concrete. The timber sill at the lower end of this lock was rebuilt in concrete. At Old Sly's the old timber pivot pier of the bridge was renewed in concrete and a new span erected with concrete approaches. At the Smith's Falls station a new floor was laid on one of the waste weirs in the basin. Along the side of the basin a life-saving chain 1,800 feet in length was installed. At Poonamalie a new concrete waste weir was built through the north side of the upper cut and furnished with stoplogs, making possible the drawing off of water from the lake, when below the level of the present waste weir sills, without the necessity of running this water through the lock sluices. A new swing-bridge was erected at the Narrows and the approach on the north side improved. Important repairs were made at the Wolf lake dam. A new bridge was erected at Chaffey's lock. At the lock station of Brewer's Upper Mills a new floor was built in the waste weir. At the Lower Mills the lay-by piers were refloored. At Kingston Mills a concrete culvert was constructed between the storehouse and the basin to replace the former wooden structure and the swing-bridge, waste weir and lower lay-by piers were refloored. Extensive repairs were also made to several of the buildings.

The dredge *Rideau* with the tug *Agnes* was employed in placing clay at the Hogsback dam, and at the dam at Black Rapids as well as in deepening the cut between Hartwell's and Hogsback and in cleaning out the cut above the swing-bridge at Burritt's Rapids. The tugs *Agnes* and *Loretta* were both

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utilized to a considerable extent in towing timber and distributing stores to various parts of the canal. The entire dredging outfit, which wintered as usual in the Ottawa canal basin, has been thoroughly overhauled and repaired during the winter and put in condition for next season's work.

3. RICHELIEU RIVER NAVIGATION

(a) ST. OURS LOCK AND DAM

At a point on the Richelieu 14 miles above the town of Sorel the level of that river has been raised 5 feet by a dam. This difference in level is overcome by the St. Ours lock. There is 7 feet of water on the lock sills.

The navigation of this lock opened May 2, and closed November 30.

During the past year a scow 70 feet by 20 feet was constructed for use on the canal, the two upper gates of the lock were replaced by new gates and other minor repairs attended to.

(b) CHAMBLY CANAL

Between the St. Ours lock and Chambly Basin, a distance of 32 miles, the river is navigable with a depth of 7 feet. The Chambly canal, which enters at this point, is 12 miles in length and has nine locks. It surmounts all the rapids between Chambly and St. Johns, thus establishing communication with lake Champlain. The locks provide a depth of $6\frac{1}{2}$ feet of water over sills.

The canal was opened to traffic May 7 and closed November 30.

Of improvement works prosecuted during the year may be noted the resurfacing in waterbound macadam of the road along the west side of the canal for a distance of nearly two miles and, incidental thereto, the rebuilding in concrete of nine wooden cross drains; the construction of a wooden scow 51 feet by 13 feet, the repointing of all stone masonry; the replacement by steel structures of two wooden bridges; the relaying of rip-rapped slopes over a distance of about 20 miles and the renewal of 4,500 feet of protecting timbers at the top of these slopes; repairs and alterations to the highway bridge at Wood's creek; the constructing of new lock gates and various other smaller undertakings.

4. LAKE ONTARIO TO GEORGIAN BAY

(a) MURRAY CANAL

This canal, which is an open waterway 80 feet in width, with 11 feet depth at low water, across the isthmus of the Prince Edward County peninsula, connecting the bay of Quinté with lake Ontario, is without locks.

Navigation opened April 24 and closed December 8. No delays to traffic, due to accident or other cause, occurred during the season.

Among the more important repairs and improvements effected during the year the following may be noted: The three highway bridges over the canal as well as the railway swing-bridge received a coat of paint. About 2,500 feet of stone protection along the canal was relaid. The lighthouses at the east and west ends of the canal were painted. The highway along the north side of the canal was put in good repair, and various other matters of lesser importance received the customary attention.

(b) TRENT CANAL

The route of the Trent canal, as now in operation or under construction, lies between Trenton, on the bay of Quinté, where direct connection is made with lake Ontario, and Honey Harbour, on Georgian bay, from which the waters of

the Great Lakes are accessible. The canal is made up of a series of lakes and rivers connected by relatively short lengths of artificial cuttings. Connection between the water levels of the various reaches is effected by locks. The route may be briefly described as follows: Between Trenton and Rice lake the canal follows the line of the Trent river. Passing through Rice lake it enters the Otonabee river, the route of which is followed to its source in Katchiwano lake. From this lake the line of the canal passes in succession through Clear lake, Stoney lake, Lovesick lake, Buckhorn lake, Pigeon lake, Sturgeon lake and Cameron lake to the west side of Balsam lake. From here connection is made by an artificial cutting with a small lake about two miles westward, and from the latter lake another cutting makes connection with Cranberry lake. From the south end of Cranberry lake connection is made with lake Simcoe by another artificial cutting. Passing through lake Simcoe the route of the canal continues to the Severn river, the line of which is followed to the Georgian bay outlets at Honey Harbour and Port Severn. From Trenton the canal rises to a summit at Balsam lake, the level of which is about 597 feet above that of lake Ontario. From Balsam lake to Georgian bay there is a fall of 262 feet. Between Trenton and Washago the canal has been practically completed and open to traffic since June, 1918, or for a distance of 203.6 miles. On the westerly portion of the route of the canal, or between lake Couchiching and Georgian bay, various works are under construction, a description of which will be found under a sub-heading farther on in this report. When completed, the total length of the canal from lake to lake will be about 236 miles.

Canal in Operation

As already stated in previous reports, that portion of the Trent canal which lies between Trenton and Rice lake was formally opened for traffic on June 3, 1918. The extent of the canal now in operation may therefore be stated as 203.6 miles, or between Trenton and Washago at the head of lake Couchiching. In addition to this is maintained the Lindsay branch, 30 miles in length, and various other channels aggregating in all about 60 miles. The total extent of canal and canalized waterways maintained in operation is therefore slightly under 300 miles. This portion of the canal has been divided into six divisions, located as follows: The Ontario-Rice lake division, from Trenton to the easterly end of Rice lake; the Rice lake-Peterborough division, from the easterly end of Rice lake to Peterborough; the Peterborough-Lakefield division, from Peterborough to Lakefield; the Lakefield-Balsam lake division, also known as the Kawartha lakes division, extending from Lakefield to the canal entrance at the westerly side of Balsam lake; the Balsam lake-Simcoe division, between Balsam lake and lake Simcoe; and the lake Simcoe-lake Couchiching division, extending from the canal entrance on the east side of lake Simcoe to the northerly end of deep water in lake Couchiching.

Of the various repairs and improvements effected during the year the following are among the more important: The dredge *Fenelon* was engaged during the greater part of the season in deepening and widening the channel at Braundport on the Otonabee river. The dredge *Auburn* was in operation at Little lake, Pliny Plains and in the vicinity of lock 19. Substantial lock-masters' dwelling-houses were erected at locks 1 and 9. New gates were constructed for the locks at Fenelon Falls, Burleigh Falls and Young's Point. Under contract with the F. A. Robertson Company dredging operations were carried on in the canal at the shoals which had developed at the Talbot river crossing, a total of nearly 30,000 cubic yards being removed. At Peterborough the superstructure of eight piers above lock 19 was renewed from below the water line in concrete and one old pier was entirely renewed. At Lindsay,

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below the lower entrance to the lock, an old cribwork revetment wall, constructed many years ago by the Provincial Department of Public Works, was rebuilt in concrete for a length of 170 feet. The Buckhorn road, north of the lock, where damage from flooding had frequently occurred, was raised and gravelled. The work was carried out by the Council of the Township of Harvey at the expense of this department. Electric lighting was installed at the new lock at Bobcaygeon. Work on the new concrete dam at Kashagawi lake was commenced in July last and the concrete work had been entirely completed by the end of January as well as the rock filling along the new highway approaches. The old timber dam and the temporary dam, constructed at the outset of the work, are now being demolished. The level of the new dam is 2 feet higher than that of the old one and the sluice 2 feet wider. Considerable repairs had to be made to the dam at Elliott's Falls, which had been damaged by an excessive freshet in the Gull river district. These included the rebuilding of the foot-bridge. Repairs were also made to the Squaw river dam No. 2, which had been damaged from similar causes. Of lesser repairs made during the year the following may be noted: Complete new decks were placed on six bridges; three bridges were repainted; a number of lockmen's houses and other wooden buildings were painted; the lockmaster's dwelling at Lakefield, which had been partly destroyed by fire, was rebuilt; a concrete base was built for the lighthouse at the south end of Clear lake and occulting lights provided at Tie island, Rice lake, Pigeon lake, and at the entrance pier lake Simcoe; a concrete river wall 95 feet long was constructed to retain the embankment above lock 3 near Glen Miller. In addition to the foregoing, a number of new lock gates were constructed and a variety of small repairs attended to.

Canal Under Construction

That portion of the Trent canal which has not yet been formally opened for operation and in which various projected works of construction are still in contemplation lies, as already noted, between Washago, at the head of lake Couchiching and Honey Harbour and Port Severn on Georgian bay. It is known as the "Severn Division" and for convenience has been divided into four sections, the Port Severn section, between Port Severn on Matchedash bay and Gloucester pool; section No. 1, from Honey Harbour to Big chute on the Severn river; and Section No. 2, extending from McDonald's chute to the head of lake Couchiching. On this portion of the canal the following work has been carried out during the past year: All work on the enlargement of the capacity of the marine railways at Swift rapids and Big chute has been completed. These structures can now handle 15-ton boats of 55 feet in length with 13 feet 6 inches beam, and a draught of 4 feet 5 inches. The channel at Little Chute was widened and deepened, the improved channel being not less than 50 feet wide with a minimum depth of 6½ feet providing ample accommodation for the 15-ton boats which can now be passed over the marine railways. Some excavation work was done at the narrows below the Big Chute power plant, where the swift current has made navigation difficult. The completion of this work during the next fiscal year is in contemplation. Dredging operations for the improvement of the channel were carried on by the Randolph Macdonald Company at the old Canadian National Railway crossing near Washago, along the westerly side of the canal prism below Couchiching lock, at Big Bend, Whiteside's cut, Sparrow lake and in the canal prism near Washago. These operations involved the removal of a total of 27,060 cubic yards of material, mostly earth. The Muskoka road highway swing bridge which had been badly decayed, was refloored. At Swift Rapids dam it was found necessary to unwater and repair the submerged

sluices which had been considerably damaged from the intense vibrations occurring whenever the sluices were operated with the valves widely opened. Two of the sluices have now been repaired and the remaining one will probably receive attention during the coming season. Improvements and alterations have also been made which have eliminated all trouble from vibration.

On the portion of the Trent canal now in regular operation, or between Trenton and Washago, certain works have also been performed by the construction forces. On the Ontario-Rice lake Division the submerged sluices in dam 10 at Campbellford are being equipped with electrically operated machinery, the work being performed under contract with the Canadian General Electric Company. On the Peterborough-Lakefield Division the few remaining items of work still incomplete in connection with the construction of the Nassau dam were satisfactorily finished up. Under contract with F. R. Wilford & Co. work was started at the beginning of the fiscal year on the construction of a concrete dam at Young's Point to replace the old wooden dam. Operations were commenced at the westerly end of the dam, where the wheel house of the Canada Cement Company is to be located, and five sluices were completed as well as all the excavation and a concrete deflecting wall below the dam on the easterly shore. At Bobcaygeon all work in connection with the Randolph Macdonald contract, dealt with in previous reports, was finished up.

During the winter months survey work was continued on the Lakefield-Balsam lake Division.

5. ST. PETER'S CANAL

The St. Peter's canal, which was constructed between the years 1912 and 1917, connects the Bras d'Or lakes with St. Peter's bay on the southeast coast of Cape Breton island. It consists of a tidal lock 300 feet in length and 48 feet in width and provides for a minimum depth of water on the lock sills of 18 feet.

During the past season this canal was in operation from May 7, 1923, until January 19 of the present year. The total number of vessels making use of the lock during the year was 1,414, the volume of traffic being slightly less than that of the year before. The entire open season was passed without accident or delay to navigation.

At the Atlantic entrance the work of rebuilding the timber wharf, commenced last year, was completed. The ground behind the wharf has been regraded to a higher level and the warehouse correspondingly raised. Along the easterly side of the canal about 95 feet of cribwork was taken down and rebuilt. This, together with the cribwork rebuilt last year, completes this improvement. Other lesser repairs such as the cleaning of the lock gates, painting of buildings, repairs to the towpath, etc., received the customary attention.

6. MISCELLANEOUS

(a) HUNGRY BAY AND STE. BARBE DYKES

These dykes extend westward along the south shore of lake St. Francis from the upper entrance of the Beauharnois canal for a distance of about 7 miles. They are maintained as a protection against the waters of the lake, the level of which was raised when the canal was constructed. It may here be mentioned that since the opening of the Soulanges canal in 1899 the Beauharnois canal has ceased to be used for navigation and is under lease for power purposes only. The Hungry bay dyke has been in existence since 1856. The

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top of this dyke is maintained as a road. The Ste. Barbe dyke was constructed in 1889. At various locations along the lake shore, protection walls have been built outside the dykes.

Improvements made during the year include the resurfacing of the road along the Hungry Bay dyke in waterbound macadam over a distance of about one mile and three-quarters and the construction of boulder protection walls along the lake shore in the parishes of St. Anicet and Ste. Barbe.

(b) ST. LAWRENCE SHIP CANAL

For many years the question of the ultimate enlargement of the St. Lawrence canal system between lake Ontario and Montreal has been studied by the engineers of this department, and much data relating thereto has been obtained.

During recent years the work of completing definite plans for such an enterprise became necessary in order to enable the department to deal intelligently with proposals, by private corporations, for the development of isolated water-powers which might seriously conflict with any reasonable development of the navigation and power potentialities of the river as a whole. Under this impetus, plans were evolved for a comprehensive development of the upper section of the river.

During the past season, two boring parties have continued the investigation of sub-surface conditions on the sites proposed for structures, and also at some other points where the rock elevation was considered desirable for a proper study of various schemes. During the summer of 1923 one survey party was employed in making additional surveys to supplement those already completed. This work, which has been carried out chiefly in the vicinity of Montreal, has consisted in the running of check levels and in measuring the discharge of the river near Iroquois. In the winter season this same party, with the assistance of the office staff, besides taking measurements through the ice, has kept accurate records of the ice formation in the international section of the river and has taken numerous cross-sections of the river to determine the amount of *frazil* deposited under the ice cover.

A small office staff has been maintained throughout the year. It has been employed in assisting the field staff in the compilation of all data in regard to ice formation, in the preparation of plans and profiles dealing with the effect of ice conditions on the international section of the river and in the making of economic studies and reports upon the project.

I have the honour to be, sir,

Your obedient servant,

A. E. DUBUC,
Chief Engineer.

G. A. BELL, Esq., C.M.G.,

Deputy Minister, Department of Railways and Canals,
Ottawa, Canada.

CANALS OF CANADA

Name	Location	Length in Miles	No. of Locks	Locks		
				Minimum dimensions.		
				Length	Width	Depth
				Ft.	Ft.	Ft.
<i>St. Lawrence and Great Lakes</i>						
Lachine.....	Montreal to Lachine.....	8.50	5	270	45	14
Soulanges.....	Cascades Point to Coteau Landing	14.00	5	280	45	15
Cornwall.....	Cornwall to Dickinson's Landing.	11.25	6	270	45	14
Farran's Point.....	Farran's Point Rapid.....	1.25	1	800	50	14
Rapide Plat.....	Rapide Plat, Morrisburg.....	3.66	2	270	45	14
Galops.....	Iroquois to Cardinal.....	7.33	3	800	50	14
Welland.....	Port Dalhousie, Lake Ontario to Port Colborne, Lake Erie.....	26.75	26	270	45	14
Sault Ste. Marie.....	St. Mary's Rapids, 47 miles west of Lake Huron.....	1.30	1	900	60	19
<i>Ottawa and Rideau Rivers</i>						
Ste. Anne Lock.....	Junction of St. Lawrence and Ottawa rivers.....	0.12	1	200	45	9
Carillon.....	Carillon rapids, Ottawa river.....	0.75	2	200	45	9
Grenville.....	Long Sault rapids, Ottawa river...	5.75	5	200	45	9
Rideau.....	Ottawa to Kingston.....	126.25	47	134	33	5
	Rideau Lake to Perth (Tay Branch).....	7.00	2	134	33	6.5
<i>Richelieu River</i>						
St. Ours Lock.....	St. Ours, Que.....	0.12	1	200	45	7
Chambly.....	Chambly to St. Johns, Que.....	12.00	9	118	22.5	7
<i>Lake Ontario to Georgian Bay</i>						
Murray.....	Isthmus of Murray, Bay of Quinté.	5.17	None	.....	.....	11
Trent.....	Trenton to Peterboro Lock, Peter- boro.....	89.0	18	175	33	8.4
	Peterboro Lock to Washago.....	114.6	23	134	33	6
	Sturgeon Lake to Port Perry (Scu- gog Branch).....	30.0	1	142	33	6
<i>Miscellaneous</i>						
St. Peters.....	St. Peters Bay to Bras d'Or Lakes, Cape Breton, N.S.....	0.49	1	300	48	18

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TABLE SHOWING THE DATES OF THE OPENING AND CLOSING OF THE CANALS FOR THE SEASONS 1920, 1921, 1922 AND 1923

Canals	1920		1921		1922		1923	
	Opened	Closed	Opened	Closed	Opened	Closed	Opened	Closed
Lachine.....	May 1....	Dec. 11....	April 18....	Dec. 14....	April 19....	Dec. 13....	May 1....	Dec. 12
Soulanges.....	" 1....	" 11....	" 18....	" 14....	" 21....	" 11....	" 2....	" 12
Cornwall.....	April 30....	" 12....	" 18....	" 15....	" 18....	" 13....	April 30....	" 13
Williamsburg—								
Farran's Point...	" 29....	" 13....	" 18....	" 16....	" 18....	" 14....	" 30....	" 14
Rapide Plat.....	" 29....	" 13....	" 18....	" 16....	" 18....	" 14....	" 30....	" 15
Galops.....	" 29....	" 13....	" 18....	" 16....	" 18....	" 14....	" 30....	" 15
Welland.....	" 19....	" 15....	" 15....	" 19....	" 17....	" 14....	" 25....	" 15
Sault Ste. Marie...	" 23....	" 22....	" 9....	" 16....	" 17....	" 24....	May 1....	" 26
Ste. Anne.....	" 19....	Nov. 27....	" 15....	Nov. 30....	May 1....	Nov. 28....	" 1....	Nov. 30
Carillon.....	May 1....	" 30....	" 15....	" 30....	" 1....	" 30....	" 1....	" 30
Grenville.....	" 1....	" 30....	" 15....	" 30....	" 1....	" 30....	" 1....	" 30
Rideau—								
At Ottawa.....	" 1....	" 30....	May 1....	" 30....	" 1....	" 30....	" 1....	" 30
At Kingston.....	" 1....	" 29....	" 1....	" 15....	" 1....	" 21....	" 1....	" 30
Trent—								
Ont. Rice Lake								
Div., Lower								
Section.....	" 12....	" 8....	" 13....	" 5....	" 11....	" 20....	" 7....	" 14
Trenton Bridge..			April 14....	Dec. 1....	April 5....	" 26....	" 3....	" 29
Ont. Rice Lake								
Div., Upper								
Section.....	" 3....	Oct. 30....	May 3....	Nov. 10....	May 12....	" 17....	" 7....	" 16
Hastings to Rice								
Lake.....	" 12....	Nov. 8....	" 12....	" 10....	" 3....	Oct. 29....	" 6....	" 6
Rice Lake to								
Peterboro.....	" 3....	Oct. 30....	April 23....	" 26....	" 5....	Nov. 25....	April 27....	" 27
Peterboro to								
Lakefield.....	" 8....	Nov. 20....	" 29....	" 8....	" 13....	" 4....	May 17....	" 10
Peterboro Lift								
Lock.....	" 1....	" 20....	May 12....	" 7....	" 20....	" 4....	" 17....	" 8
Lakefield to								
Bobcaygeon...	" 17....	" 16....	April 6....	" 25....	" 1....	" 21....	April 28....	Dec. 1
Bobcaygeon to								
Rosedale.....	" 18....	" 6....	" 19....	" 21....	April 29....	" 11....	May 4....	Nov. 15
Kirkfield Lift								
Lock.....	" 1....	" 20....	May 8....	Oct. 6....	May 20....	Oct. 26....	" 23....	Oct. 25
Kirkfield to								
Lake Simcoe..	April 24....	" 13....	" 8....	" 11....	" 18....	" 28....	" 16....	" 26
Lake Simcoe to								
Orillia.....	May 8....	Oct. 20....	" 30....	" 11....	" 13....	Nov. 10....	" 23....	" 26
Scugog River to								
Lindsay Lock..	" 14....	" 19....	" 20....	Nov. 6....	" 2....	" 12....	April 23....	Dec. 4
Murray.....	April 12....	Dec. 4....	April 11....	Dec. 5....	" 1....	" 30....	" 24....	" 8
St. Ours.....	" 22....	Nov. 25....	" 15....	Nov. 30....	" 1....	" 30....	May 2....	Nov. 30
Chambly.....	May 1....	Dec. 1....	" 18....	" 30....	" 1....	" 30....	" 7....	" 30
St. Peters.....	April 19....	Jan. 10....	" 19....	Jan. 7....	April 24....	Jan. 6....	" 7....	Jan. 19
		1921		1922		1923		1924

